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APR 27 1987

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Revenews

July-August 1983

MASS. DEPT. OF REVENUE

APR 27 1987

GOVERNOR THANKS DOR EMPLOYEES FOR EXTRA EFFORT

Improved enforcement of tax laws, including a major crackdown on delinquents, helped the State reach its revenue goal for fiscal year 1983.

The record high figures from the Compliance and Audit Bureaus, along with the Multi-State-Offices, were announced by **Governor Michael Dukakis** and DOR **Commissioner Ira Jackson** at a July 13th news conference in the Audit Division offices in Cambridge.

The Governor gave public credit to all Department employees for their accomplishments in the past year. He personally thanked the Audit Division employees, especially those involved in compliance and collection, for their extra efforts in recent months.



Governor thanks Audit Division Employees for extra effort.

"The message is going out loud and clear across the Commonwealth that we are serious about enforcing tax laws," the Governor said. "That means continuing to collect from tax delinquents and going after outright evaders.

"Building upon a number of efforts previously underway and accelerated with a series of bold initiatives by Commissioner Jackson, the Department of Revenue has performed well," Governor Dukakis added. "I am here today to say to all of you, 'Thanks and well done.'"

Commissioner Jackson also paid personal tribute to the Department's employees and reported a number of accomplishments during the past year, including the following:

- The Compliance Bureau realized a 70% increase (\$53.3 million) in revenues for FY 1983, breaking the \$100 million barrier for the first time ever for a total of \$128.8 million collected.
- Tax billings increased 62% (\$38.1 million) as a result of individual and corporate audits by the Audit Bureau and the Multi-State Offices. The total in fiscal 1983 reached \$99.7 million.
- Seizures increased 62% and resulted in direct revenue amounting to \$1,198,000.

(Continued on page 2)

Reviews

by
Ira A. Jackson



I have now been Commissioner of Revenue for slightly more than half a year. It is an exacting job. It has been an exciting time. There have been problems and frustrations for me, as I know there have been for many of you. But there have been accomplishments and rewards as well.

I write this the day after our press conference announcing the results of our fiscal 1983 activities in the Audit Division. The Governor's letter to you on that occasion sums up very well my own feelings about the performance of the Department. I, too, am proud and appreciative of what each and every one of you contributed to our success.

(Continued on page 4)

REAP HIGHLIGHTS

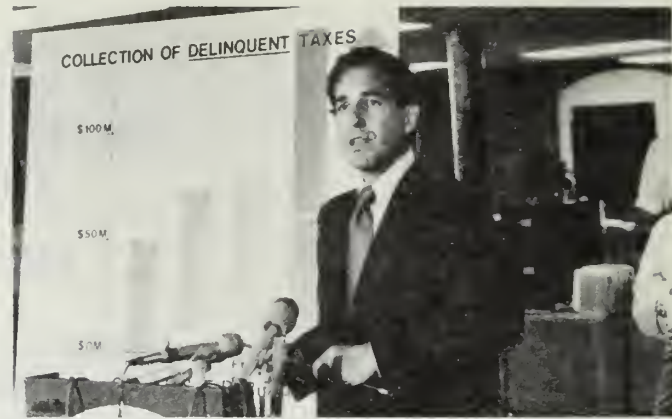
The Revenue Enforcement and Protection program — commonly known as REAP — was approved by the State Legislature and signed into law by Governor Dukakis on July 1st. It is now officially called Chapter 233 of the Acts of 1983.

Among its many provisions, REAP:

1. Increases the State cigarette excise 5¢, to 26¢ a pack,
2. Increases the amount of interest to be levied on unpaid taxes to 18%,
3. Establishes a 10-year statute of limitations for the collection of state taxes, effective in 1985,
4. Imposes a 5% withholding tax on lottery winnings,
5. Imposes a 3.5% withholding tax on payments to consultants providing services to the State or any subdivision,
6. Authorizes the revocation of state and local licenses and termination of public vendor contracts of those failing to pay State taxes,
7. Authorizes the DOR Commissioner to establish a three-month period in FY 1984 during which penalties can be waived if a delinquent taxpayer voluntarily files his return and pays the taxes owed,
8. Authorizes the DOR Commissioner to contract with private collection services to collect unpaid taxes,
9. Makes willful tax evasion a felony and provides for imprisonment of not more than five years and/or fines of \$100,000; \$500,000 for corporations,
10. Provides fines and/or imprisonment for persons who corrupt, intimidate or threaten bodily harm to a DOR employee or a member of his family,
11. Increases the Capital Gains tax from 4.3% to 5.375%, the same rate as the State income tax on salaries and wages,
12. Increases the no-tax-status over a three-year period to \$5,000 for single and \$8,300 for married taxpayers filing jointly, and
13. Requires all harbor masters to file annual lists of all boats in their waters that are not registered in Massachusetts.

The revenue enforcement plan is expected to bring in an additional \$95 million in FY 1984 and help balance the administration's \$7.2 billion budget, as well as updating State conformity with the Federal Revenue Code from November 1978 to February 1983.

As the provisions of Chapter 233 are phased in, employees concerned with the implementation and administration of the law will be advised in greater detail.



Commissioner Jackson answers question from the press.

Commissioner Jackson thanked the Governor and the State Legislature for providing additional resources for DOR through the passage of the State budget and the REAP legislation.

"We have been given the tools to do the job and we intend to make full use of them," the Commissioner commented. "It is plain from the record of the past year that we are off to a good start and, in coming weeks, we will be making a major drive against unregistered boat owners, and summer merchants and restaurateurs who may not be licensed for sales and meals taxes.

"With our new REAP criminal sanctions — making tax fraud and evasion felony offenses — and more vigorous prosecutions, we can start to make a major dent in the estimated \$640 million in taxes that is being evaded annually," Jackson added.

Governor Dukakis concluded, "We now have in place stricter penalties and tougher criminal sanctions, and we intend to use them. With this kind of effort, I am confident we can provide the money needed for improving state services and expanding local aid without any major new tax program."

Revenews

July — August
1983

A periodical published for and about
employees of the Massachusetts Department
of Revenue.

Ira A. Jackson
Commissioner

Harry M. Durning
Communications Director

Edgar L. McHale
Editor

News and photographs may be sent to
ReveNEWS, Room 806, 100 Cambridge St.,
Boston.

DOR Boat Unit Makes Waves

Yacht owners who feel they can sail on undetected and dodge sales taxes by registering under dummy Delaware-based corporations should be on notice. We've started taking some of the wind out of their sails, and they're in for rough weather all summer. — Commissioner I. A. Jackson

Phase One of the DOR drive to collect delinquent sales taxes from Massachusetts boat owners got underway in earnest in July.

With the cooperation of the State Division of Marine and Recreational Vehicles (MRV), five teams of DOR tax examiners began plying the coast of Massachusetts looking for unregistered boats. Estimates are that as many as 2,000 boats may have been registered in other states in an attempt to evade payment of the Massachusetts 5% sales tax.

A north shore "tax force" left port on a July morning. With MRV Director Fred Nataloni at the wheel and a crew of two enforcement agents, Paul Croteau and Frank Fletcher, Tax Examiners **Denise Stone** and **Tim Sullivan** observed hundreds of boats at anchor and docked along the coast.

"Many of these boats showing hailing ports of Portsmouth, New Hampshire, or Dover, Delaware, may be legitimately registered by out-of-staters," Denise pointed out as she peered through binoculars. "Many of them, however, are owned by Massachusetts residents or businesses who registered their boats in those states to avoid paying the sales tax."



Denise Stone and Tim Sullivan check a yacht in a Gloucester boatyard.

The DOR boat unit went ashore at Brown's Boatyard at Gloucester to check registrations of boats docked there.

"We approach the owner of the marina, yacht club or boatyard and ask to see documentation for boats on the premises," explained Tim. "If the records aren't available, or if the owner is reluctant to provide the information, we leave a data sheet which must be filled in and submitted to the department within 10 days.

"We also conduct an on-site check of all boats on the premises to look for Massachusetts registration numbers on the bow and hailing ports painted on the transom (stern) of each boat."



One of more than 50 out-of-state yachts observed at anchor in Marblehead harbor.

Phase One of the boat registration drive involves the State's entire coastline from New Hampshire to Rhode Island, and includes the off-shore islands.

Commissioner Walter Bickford of the Department of Fisheries, Wildlife and Recreational Vehicles made available six of his MRV Marine Patrol boats to help DOR get the job done.

MRV Director Nataloni noted, "We are able to assist the tax teams by pointing out boats we have seen in these ports month after month, but which boast hailing ports like Waterville Valley, New Hampshire, or Wilmington, Delaware."

DOR Commissioner Ira Jackson estimates that 60% to 70% of Massachusetts luxury boat owners use phony out-of-state corporations to evade local taxes. He says as many as 1,000 boat owners have been identified as tax evaders during the first few weeks of the drive.

"On a typical \$250,000 purchase, the boat owner would save the \$12,500 sales tax by registering his boat in a state with no sales tax," Jackson explained. "With yachts valued at more than \$100 million floating around our harbors, we plan to collect \$5 million in delinquent sales taxes and help ease the tax burden on the honest taxpayers of the State."

HELEN DALY EARNS MBA

(Reprinted from the Worcester Telegram)

Eight years ago, **Helen B. Daly** of Cherry Valley was a widow with eight children, a high school education and a no-future job in food service.

Today, thanks to "my compulsive nature," she is a tax examiner for the State Department of Revenue (Worcester DO) with three college degrees, including a newly minted master's in business administration conferred by Anna Maria College. And, the mother of eight is now also a grandmother of five.



*Helen B. Daly after getting her degree.
(Photo by Stephen Lanava, courtesy of Worcester Telegram.)*

Reviews

(Continued from page 1)

The new ReveNEWS WILL provide an opportunity for regular communication about developments throughout the Department. I welcome the opportunity for this dialogue and look forward to your contributions.

For starters, let me just outline the three basic reasons why I took this job — and some of the resulting goals I have set to make the most of the opportunity the Governor has given me to run this Department.

First, I believe that the competence, honesty and fairness with which a state taxes its citizens are fundamental measures of the degree to which its government upholds the public trust.

Second, it is inescapable and undeniable that at a time of scarce resources, diminishing federal aid and negative prevailing attitudes about increasing or expanding taxes, the performance of our Department is critical in fueling the engines for needed public services.

"Eight years ago I took a look at my life and realized I was headed nowhere," Mrs. Daly said. "I was a single parent with a part-time job, concentrating on bringing up my family.

"I wanted to increase my marketability, and I realized that education was the only way to do it."

She started out aiming small — at an associate's degree in accounting, received after two years at Leicester Junior College. Two more years at Nichols College in Dudley brought a bachelor's degree in accounting and minor credits in education.

That degree, and the entry it provided into the accounting field, might have been enough — but not for Helen Daly. Still increasing her marketability, she enrolled in the MBA program at Anna Maria three years ago. One year into the program she landed her current state job, which involves examining State sales tax records of businesses. And (on May 22nd) she received her MBA, with much of her family standing on the sidelines cheering.

What made her do it all?

"I wish I could think of something profound to tell you," she said as she adjusted her mortar board before marching into (Anna Maria College's) commencement exercises. "But, I guess it's just that I'm a compulsive person. Once I'd decided to do this I had to do it."

A compulsive nature was really a requirement for the task, she admitted, what with a full-time job and full-time school needing to be juggled with family needs — four children at home, two grandchildren living next door.

"I don't babysit," she said firmly. "I just don't have the time."

Third, I have been deeply bothered by the growing tide of tax fraud and welcomed the opportunity to campaign against it. Tax evasion is not a victimless crime.

Those three principles have become the foundation for a whole range of actions in four major areas — restoring public confidence in the integrity of the Department, cracking down on both tax delinquents and evaders, expanding our services to taxpayers and improving Departmental performance through more modern and efficient management.

We have taken some steps toward those goals already. But clearly there is a lot more to be done. I will have more to say on each of these matters in future editions. The point I want to make now is that working together I am confident that we can make the systemic improvements needed to cope with our problems and give us a Department which will rightly deserve the public's respect.

Seizure Program Paying Off

The Department of Revenue conducted 16 seizures of property during the months of May and June in a stepped-up campaign against major tax delinquents.

"It's accomplishing what we hoped it would," says Deputy Commissioner **Max Singer** of the Audit Division. "People are getting the message that we mean business."

Singer points out that as a result of seizure stories in the local press, many businessmen have contacted DOR district offices to discuss arranging payments before their properties were seized, or even before their cases were referred for such action. The resulting payments and payment agreements have brought in hundreds of thousands of dollars in previously uncollected taxes.



Vicki Domenichello posts Notice of Seizure on a Quincy Market food counter.

In March and April, as required by State law, the DOR published lists of 5,525 individuals and businesses who owed more than \$5,000 each for more than six months. On May 18th, the accelerated seizure campaign got underway.

"Seizures through June were in all parts of Massachusetts," Singer explains. "Most of the seizures involved businesses such as restaurants and retail operations, but also included an automobile in a Springfield income tax case and a 37-foot sailing yacht seized at Bourne. The boat, *Hooked Higher*, was released on July 14th after full payment of the State sales tax.

Of the approximately 4,300 businesses listed as major tax delinquents, 2,700 are companies which owe withholding taxes deducted from employee wages; 1,600 owe meals taxes, 1,340 owe sales taxes, and about 70 owe taxes collected from customers for hotel or motel rooms.

Deputy Commissioner Singer notes that these cases involve money that honest, law abiding citizens paid in sales, meals and rooms taxes, or had withheld from their paychecks.

Revenotes

Bureau of Local Assessment.

Eighteen bureau staff members recently completed a week-long course in computer-assisted mass appraisal and statistical techniques for valuing property at the Lincoln Institute in Cambridge. The Lincoln Institute specializes in promoting research and education in property taxation.

John Ryan of the bureau worked with Lincoln Institute to develop a course tailored to our needs.

Attending the course were: **William Drohan, Edward Fenochietti, Thomas Gorski, William Hayes, Anthony Hart, John Howard, Leonard Iannessa, Richard Kairo, Thomas Manion, Mark Mazur, Jean McCarthy, James McCloskey, Richard Murphy, Gerald Natale, Jr., Linda Paulauskas, Robert Reardon, Francis Rossi** and **Thomas Sweeney**.

Bureau Chief **Jane Malme** recently presented a proposal for the formation of a State Assessment Administrators section within the International Association of Assessing Officers (IAAO). The Executive Board of IAAO endorsed the proposal, based upon strong interest expressed by state officials at IAAO's 1982 conference. A forum planned for the 1983 conference, addressing the special concerns of these officials, will greatly benefit DOR's efforts to improve property tax and assessment administration in Massachusetts.

Data Service Bureau.

Mary Ann Hellen had a set of twin girls on July 2nd. She named them Meredith and Amanda.

Anne Marie Cimino Peters gave birth to a boy, Joseph James, on May 22nd.

Jeanne Flanagan left the bureau after two-and-a-half-years to become a mail carrier. We all wish her the best of luck.

Catherine Quagenti retired on June 30th after 14 years with Data Service.

Irene Castaldo has just returned after a vacation in Hawaii.

Karen Stotts became engaged on her last birthday. An August 1984 wedding is planned.

Gail Hunt became Mrs. Thomas Adamson on May 21st. After a reception at King's Grant in Danvers, the couple honeymooned in Aruba.

Phyllis Perry returned recently from a cruise to Nassau with the Boston Bruins.

AUDIT DIVISION

Deputy Commissioner Max Singer, Tom Leonard, Iris Lee & Bob Crist.



Mike Gallagher & Jim Haley, Audit Bureau Chief.

Deputy Commissioner Max Singer and five Audit Division bureau chiefs commended 15 employees in July for their outstanding performance and cooperation, and willingness to assume additional assignments.

Commissioner Singer expressed his regret that more employees couldn't be recognized for their efforts at this time, but promised that future commendations would be made to deserving employees.

Those commended were:

Senior Tax Examiner **Louise Adler**, Tax Auditor **Bob Arena**, Tax Supervisor **Mike Gallagher** and Principal Tax Examiner **Lois Tankerly**, all of the Audit Bureau;

Assistant Chief **Bob Crist**, Tax Supervisor **Helen Drouin** of the Hyannis DO (not pictured), Tax Examiner **Iris Lee** and Special Investigations Supervisor **Tom Leonard**, all of the Compliance Bureau;

Corporate Analyst **Pat Hager** and Principal Tax Examiner **Steve Gallagher** of the Corporations Bureau;

Senior Tax Examiner **Bill Fitzgerald** of the Lowell DO and Chief Administrative Clerk **Lucy Hutchinson** (not pictured) of the Fitchburg DO, both in the District Offices Bureau; and

Assistant Chief **Jack Frangiamone**, Tax Supervisor **Florence Reid** and Tax Supervisor **Bill Toomey** (not pictured), all of the Excises Bureau.



Assistant Corporations Bureau Chief Dennis Conley, Steve Gallagher & Pat Hager.

COMMENDS FIFTEEN



District Offices Bureau Chief Henry Dardeno & Bill Fitzgerald.



*Jack Frangiamone,
Florence Reid &
Excises Bureau Chief
Charles Curran.*



Lois Tankerly & Louise Adler, Audit Bureau.



Bob Arena & Jim Haley, Audit Bureau Chief.

FITZPATRICK "RUNS" HUMAN RESOURCES

Thomas H. Fitzpatrick of Boston has been named to direct the Revenue Department's expanded personnel function.

In making the announcement, DOR Commissioner Ira Jackson said, "As First Deputy Commissioner for Human Resources, Tom brings to the department extensive private-sector experience and strong leadership abilities, demonstrated by his 16 years as a human resources professional, not to mention the endurance exhibited in completing nine consecutive Boston Marathons."

Tom will reorganize and upgrade DOR's total personnel operation, initiate training and education programs to provide meaningful career development, and overhaul the department's performance-appraisal system to ensure merit-based promotions and professional advancement. He will also develop contacts with educational and other institutions to achieve significant affirmative action."

A graduate of Boston College, Tom's experience includes positions with Peat, Marwick, Mitchell & Company's management consulting department, the Sheraton Corporation, and the firm of Parker, Eldridge, Sholl and Gordon. He also headed his own human resources consulting company before joining DOR.



Tom Fitzpatrick "Revs it up" in 1983 Boston Marathon.

Tom is a former Marine Corps Captain and an avid runner. He completed the Boston Marathon in April in a time of two hours and 59 minutes, proudly wearing a *Rev It Up* T-shirt to spur him on. As a result, Tom raised \$5,200 for the Greater Boston Big Brother Association from friends who bet he couldn't finish in less than three hours.

INSPECTIONAL SERVICES DIVISION ORGANIZED

Jerry J. Fay and **Frank A. Ricci, Jr.** have been named to head two new internal security positions in the Department of Revenue.

"Rebuilding the Revenue Department and restoring public confidence in it have been among my top priorities," said Commissioner Ira Jackson. "The appointments of Jerry Fay and Frank Ricci to these sensitive positions are part of a continuing effort to reach those goals."

Fay will head the Office of Internal Audit and Ricci will head the Office of Internal Affairs in the new Division of Inspectional Services under First Deputy Commissioner Thomas D. Herman. The two new offices will be located entirely separate from other Department operations.

Fay has held a similar security position with the New York office of the Internal Revenue Service. He will be concerned with the integrity of internal management systems and the accounting of financial transactions in the Department. He has a bachelor's degree in accounting and a master's degree in management and supervision.

Ricci, who holds a bachelor's degree in law enforcement, has extensive experience in both police work and private security operations. He was formerly a captain on the Warwick, R.I., Police Department and for the past two years has been responsible for building a security system at a precious metals company there. In his new post he will investigate suspected employee misconduct, but also serve as a resource and protection for DOR employees confronted with bribery attempts and other external pressures.

Commissioner Jackson noted, "Jerry Fay and Frank Ricci will be concerned entirely with security and integrity functions, and they will have indirect authority over all DOR employees, right up to the top. In a tax system based largely on voluntary compliance, public confidence in the integrity of our Department and the people working for it is essential. With the creation of these new offices we have taken a major step to provide public assurance on those points."

Four Named Bureau Chiefs

Four new bureau chiefs were announced recently by Commissioner Ira Jackson. They are **James A. Aloisi, Jr.**, Chief of the Legal Bureau; **Marcia Goldsmith**, Chief of the Estate Tax Bureau; **A. Louis Hayward**, Chief of the Municipal Data Management and Technical Assistance Bureau; and **Grady B. Hedgespeth**, Chief of the Revenue Analysis, Estimating and Research Bureau.

(Continued on page 11)



Dot and Art read citations presented by Al Breen, Gus Rancatore and Pittsfield DO Manager John Quirico.



King Arthur and his Queen Dorothy.

ARTHUR MILTON RETIRES FROM PITTSFIELD DO

After more than 20 years with the Department of Revenue in Boston, Springfield and Pittsfield, **Art Milton** called it quits in late June and headed for Panama City, Florida.

Art was feted at the Yellow Aster Restaurant in Pittsfield on June 23rd. Assistant Deputy Commissioner Allan Breen and Compliance Bureau Chief Gus Rancatore presented Art with citations from Governor Dukakis and Senate President William Bulger, along with best wishes from DOR Commissioner Ira Jackson.

The photos were taken by Frank Salvaggio, a tax examiner in the Pittsfield DO.



Friends and co-workers help Art Milton celebrate.

PERSONNEL NOTES

May and June, 1983

Retirements:

Darthea Williams, Revenue Acctng. (Nov. 1967)	5/27
Arthur Milton, Pittsfield DO. (Sept. 1961)	6/25
Catherine Quagenti, Data Services. (June 1969)	6/30

Appointments:

Teresa Babcock, EDP Entry Operator I	5/01
Thomas Brown, Tax Examiner	5/01
Rosemarie DiCino, Sr. Assessing Clerk	5/01
Craig Simpson, Tax Examiner	5/01
Orfanny Vanegas, Tax Examiner	5/01
Susan Bexley, Sr. Assessing Clerk	5/08
Olga Christy, Junior Clerk	5/08
Robert St. Germain, Tax Examiner	5/08
A. Louis Hayward, Bureau Chief	5/09
Carol Goldberg, Chief Admin. Clerk	5/14
Robert Anzalotti, Senior Clerk	5/15
Kay Ciampi, Junior Clerk	5/15
Denise DeAngelis, Senior Bookkeeper	5/15
Lena Dunderdale, Head Clerk	5/15
Brian Fay, Tax Examiner	5/15
Lillian Johnson, Admin. Assistant	5/15
Gail Monroe, Tax Examiner	5/15
Anne Marie Regan, EDP Entry Operator I	5/15
Karen Ryan, Jr. Clerk & Typist	5/15
Mary Ann Williams, EDP Entry Operator I	5/15
Paul Bergendahl, Tax Examiner	5/22
Kathleen Corkery, EDP Entry Operator I	5/22
Thomas Ferraina, Tax Examiner	5/22
Kirsten af Kliteberg, EDP Entry Oper. I	5/22
Bryan Maranhao, Program Manager	5/22
Lisa Marini, Sr. Assessing Clerk	5/22
Ellen Phalon, Junior Clerk	5/22
Kathleen Regan, EDP Entry Operator I	5/22
Sidney Rose, Tax Examiner	5/22
Sandra Steele, Program Manager	5/23
Joanne Cullinane, Junior Clerk	5/24
Jay Steinberg, Tax Examiner	5/29
Meaghan Barrett, EDP Entry Operator II	5/31
Ethel Conrad, Principal Clerk	5/31
Edgar McHale, Assistant Chief	5/31
Walter Veneau, Storeroom Helper	5/31
Robin LeMay, Junior Clerk	6/02
Christopher Dailey, Jr. Assessing Clerk	6/03
Maria D'Arcangelo, Junior Clerk	6/03
James Cavaretta, Principal Clerk	6/05
James Dolphyn, Principal Clerk	6/05
Alice Eldridge, Tax Examiner	6/05
Melvin Greene, Principal Clerk	6/05
Mary Anne McCarthy, Jr. Clerk and Typist	6/05
Elena Palombi, Junior Clerk	6/05
David Pratt, EDP Entry Operator I	6/05
Lori Spezzaferro, Junior Clerk	6/05
Michelle Tracy, EDP Entry Operator I	6/05
Marie Habicht, Sr. Assessing Clerk	6/07
James Buckley, Tax Examiner	6/12
Ann Bottari, Jr. Assessing Clerk	6/16
Lance Dupuy, Head Assessing Clerk	6/19
Christine Henson, Head Clerk	6/19
Rosann Mahoney, Sr. Assessing Clerk	6/19
Jean Cummings, Tax Examiner	6/21
Janis Toscano, EDP Entry Operator I	6/22
Stephen Abramson, Storekeeper	6/26
Howard Graff, EDP Entry Operator I	6/26
James Mackall, Jr., Tax Examiner	6/26
Laura Rancatore, EDP Entry Operator I	6/26
Kevin Stanley, Tax Supervisor	6/26
John Dawley, Program Manager Specialist IV	6/27
Jerry Fay, Director of Office	6/27
Frank Ricci, Director of Office	6/27
Cynthia Chin, Sr. Bookkeeper	6/28
Daniel Kane, EDP Entry Operator I	6/28
Myreille Daniel, Sr. Clerk and Typist	6/29

Promotions:

William DiAngelis to Principal Tax Examiner	5/01
Francesco Gioscia to Assistant Chief	5/02
Mary Jane Bertone to Head Admin. Clerk	5/08
Julie Kupski to Senior Clerk	5/08
Marguerite McNamara to Sr. Assessing Clerk	5/08
Susan Meyers to Sr. Clerk and Typist	5/08
Eleanor Russo to Principal Clerk	5/08
Carmela Sclafani to EDP Entry Operator II	5/08
Karen Stotts to Sr. Statistical Mach. Oper.	5/08
Josephine Dardeno to Chief Admin. Clerk	5/14
Joan Dirrane to Chief Admin. Clerk	5/14
Elizabeth Fitzgerald to Chief Admin. Clerk	5/14
Patricia Glodis to Sr. Clerk and Stenographer	5/14
Lucy Hutchinson to Chief Admin. Clerk	5/14
Ella McRae to Chief Admin. Clerk	5/14
Gertrude O'Brien to Chief Admin. Clerk	5/14
Mary Lee Williams to Chief Admin. Clerk	5/14
William Halmkin to Deputy Commissioner	5/15
Shirley Ames to Principal Assessing Clerk	5/28
Margaret DiMichele to Prin. Assessing Clerk	5/28
Elise Sandel to Principal Assessing Clerk	5/28
Katherine Wadland to Principal Clerk	5/28
Anthony Carvello to Elec. Computer Operator	5/29
Diane Hoffman to EDP Entry Operator II	5/29
Janet Kosak to Principal Assessing Clerk	5/29
Barbara Melick to Sr. Clerk and Stenographer	5/29
Marie Simmons to EDP Entry Operator II	5/29
Anna Troy to Principal Assessing Clerk	6/04
Marcia Goldsmith to Bureau Chief	6/05
Mary McConnon to Sr. Assessing Clerk	6/05
Angie Sulprizio to Prin. Assessing Clerk	6/05
Helena Adducci to Head Admin. Assistant	6/11
Shirley Krutter to Head Admin. Assistant	6/11
Virginia Miller to Head Admin. Assistant	6/11
Marie Anne Collins to EDP Programmer I	6/12
Janine Marcarelli to Data Processing Manager	6/12
Lana Tiso to EDP Programmer I	6/12

New Tax Form Needs Name

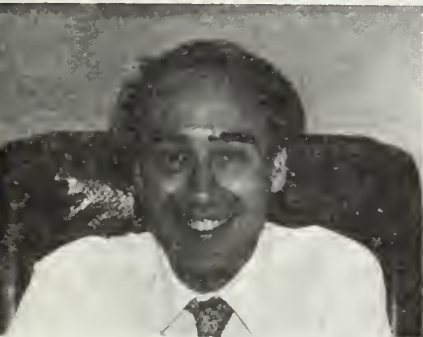
Nobody is going to promise you a weekend in Bermuda if the name you suggest for DOR's new simplified tax form is adopted, but you certainly will get recognition.

Last year's *Form 1* was recently nominated by the MIDDLESEX NEWS as "the best script in a foreign language." If you can come up with a catchy, friendly name for our new form, perhaps we can get you nominated as "best actor or actress in a supporting role."

The new form will be available for next January (tax year 1983), and it has been greatly simplified. The front page has a minimum of lines and the back page has reduced schedules for exemptions, deductions and credits. It will be for use by single and married-filing-jointly, full-year Massachusetts residents who earned only 5% income.

Given that basic information, can you think of an appropriate name or numerical designation that will appeal to taxpayers and adequately describe the form? If you can, jot your idea down and send it — by September 16th — to ReveNEWS in Room 806, 100 Cambridge Street, Boston. While we can't promise you an all-expense paid trip to anywhere, we CAN promise you that if your suggestion is used, you will make page one of the next issue of ReveNEWS.

Jim Aloisi is the new Chief of the Legal Bureau. Jim comes from four-and-a-half years in the Office of the Attorney General, where he was an Assistant Attorney General in the Government Bureau.



His experience provides an in-depth knowledge of state government, including such areas as: property taxation, classification, revaluation, Proposition 2½, state aid distributions and the State budget.

Jim graduated Magna Cum Laude from Boston College and holds a Juris Doctor from B.C. Law School. He passed the Massachusetts Bar in 1978, and has been admitted to practice before the First Circuit Court of Appeals and the United States Supreme Court.

Grady Hedgspeth will be Chief of the new Bureau of Revenue Analysis, Estimating and Research, reporting to Deputy Commissioner Dan Breen.



Grady has been a Senior Management Consultant for Blue Cross & Blue Shield in Chicago, where he developed analytical, econometric and survey techniques for a non-profit institution. He has been associated with the Rand Corporation, and Harvard's John F. Kennedy School of Government from which he received a master's degree in public policy. Grady earned a BA with honors from the University of Virginia.

Lou Hayward, Chief of the new Municipal Data Management and Technical Assistance Bureau, reports to Deputy Commissioner Edward Collins in the Division of Local Services.



Lou has a bachelor's degree in political science from the University of Massachusetts and a master's degree in public administration from the University of Southern California. After a series of municipal management positions, including Amherst, Massachusetts, he became an independent management consultant. Lou also served on the Governor's Committee on Reorganization of the State Bureau of Accounts in 1977 and 1978.

The new bureau was organized to improve the technical assistance DOR provides to cities and towns, and to collect and share financial information through DOR's new Municipal Data Bank reports.



Marcia Goldsmith, who had been Supervisor of an Audit Group in the Estate Tax Bureau, succeeds Bill Halmkin as Chief. Bill was promoted to Deputy Commissioner, Division of Operations.

Marcia is a Phi Beta Kappa graduate of Tufts University and earned a law degree from the University of Miami in 1977. She passed the Massachusetts Bar examination in 1978 and joined the Estate Tax Bureau as one of the first tax counsels.

PROBLEM RESOLUTION OFFICE ESTABLISHED

Sandra L. Steele has been appointed Problem Resolution Officer for the Department of Revenue. The Problem Resolution Office (PRO) has been set up to provide a central location to which taxpayers can turn when they believe the system has failed them.



Sandy comes to DOR from the Boston office of IRS where she gained valuable experience in problem resolution and collection.

"There are times when procedural delays cause a taxpayer to wait an excessive period of time for document processing," Sandy explained. "There have also been instances of department errors that caused taxpayers undue inconvenience and hardship. We will explore these types of problems and try to resolve them as rapidly as possible."

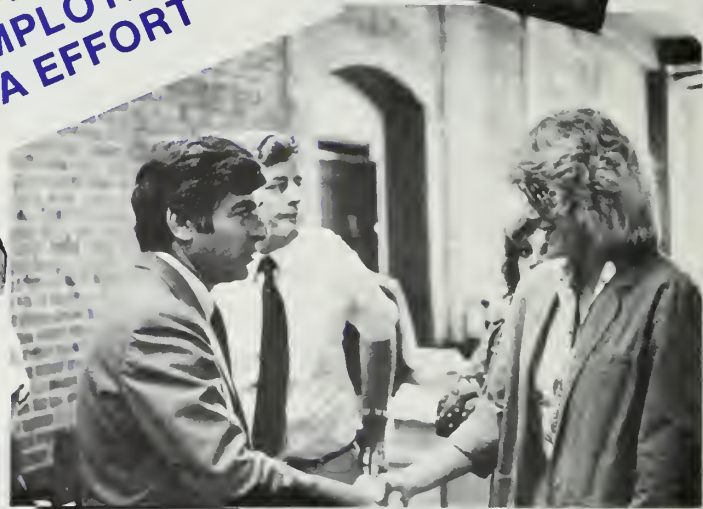
The PRO will analyze individual problems to determine whether the system has failed and recommend changes to prevent future reoccurrences of the problems.

"The program is not intended to process taxpayer complaints where normal channels have not been exhausted," Sandy added. "If the taxpayer still cannot get satisfaction after normal processing time and repeated contact with the DOR, he or she should then be directed to the PRO."

Inquiries by taxpayers involving second or subsequent contacts regarding the same problem after a reasonable time has elapsed should be referred to the PRO by memorandum.



**GOVERNOR THANKS AUDIT
DIVISION EMPLOYEES
FOR EXTRA EFFORT**



A PHOTO FINISH FROM RETURN TO REFUND

GOVERNMENT DOCUMENT
COLLECTION

NOV 20 1986

Library of Massachusetts
Depository Copy

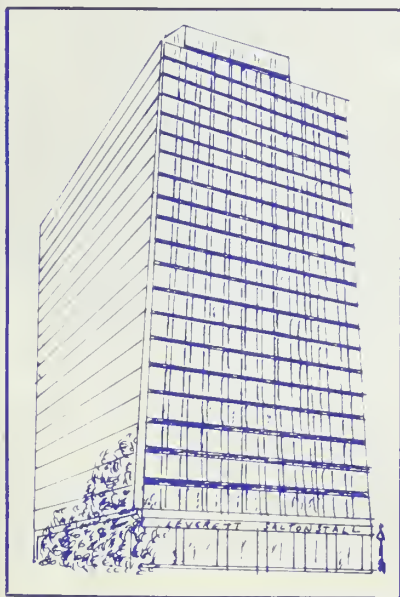


In the first floor mailroom, employees get the ball rolling by sending out forms to taxpayers. Pictured from left to right are Yolanda Cocchi, Mary Calamani, Mary Anne Cerundolo, Lee Pentano and Mary Iovanna.

During the height of filing season, the **Revenews** staff toured DOR's processing facilities in the Saltonstall Building. Data Integration Bureau Chief Angelo Esposito led the tour through each phase of the process and refund introduced us to some of the hard-working people along the way.

"All error-free returns filed by early March were processed within 4 weeks, most in less than three—faster this year than at any time in the history of the Department. All the people who made this happen deserve to be in the spotlight. Their contribution was absolutely invaluable," said Mr. Esposito.

Join us for his tour!



Completed forms come back to the Saltonstall Building, where Jim Thornbui runs the computerized mail opener.



3

The envelopes then go upstairs where the forms are removed and sorted by Mary Gelomini, Helen Wilson and others.



4

Returns are bundled and sent along to the next step.



5

Charlotte Burnaccini, Fay D'Angelo and other Data Integration staff



. check the returns for errors and inconsistencies



7

before the forms are prepared for the final stage.



8

Forms are tagged and filed.



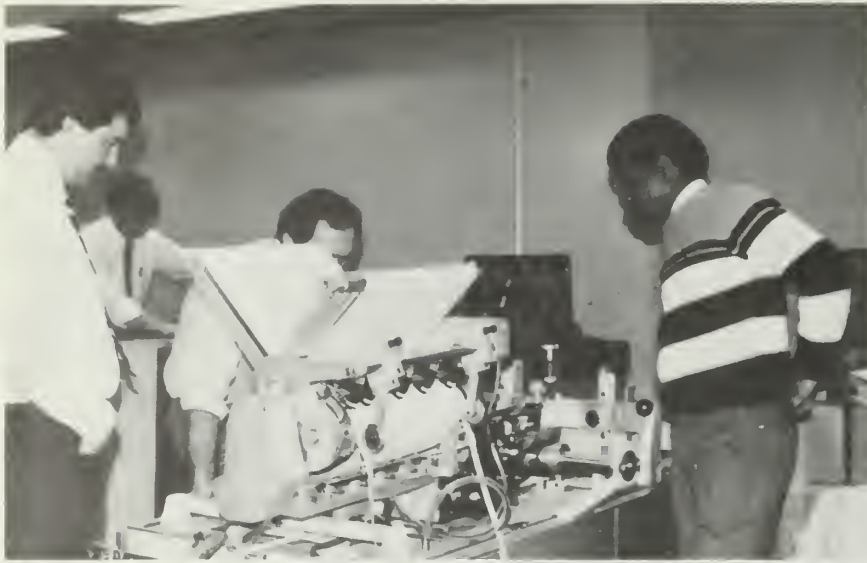
9

then stored.



10

Data Integration personnel key in return data, and the rest is left to the computer. Pictured are Lenora Catino, Theresa Hall and Verona White.



Refund checks are printed, then put into envelopes to be mailed out to taxpayers.

11

"This year our people really outdid themselves and the performance of past years. They made the Department's pledge of fast refunds a reality," said Deputy Commissioner George Osganian, who oversaw the entire process. "It was truly an outstanding effort. All I can say is thank you."



12

Coming in the Fall Renewals:

"The Best of DOR"

In the next few weeks we'll be asking bureau chiefs and other staff members what their most notable achievements were for Fiscal 1985. Here's just a sample of what you'll be reading about:

BAER

- An individual income tax database was developed based on the 2.6 million returns filed annually. This cross-section allows BAER to make recommendations to DOR officials on policies which affect all state taxpayers.

TPA

- Since the central District Office Bureau was phased out, TPA over-

sees taxpayer assistance in all DO's.

- The ACD Telecommunications System was installed to track all taxpayer calls.
- TPA handled over half a million taxpayer contacts during the filing season.

DIVISION OF LOCAL SERVICES

- The City of Lynn has two of our staff members on its Financial Control Board. Mariellen Murphy (BOA) and Carl Valente (MDM/TAB) make recommendations on financial management. They also audited Somerville's assessing practices, causing a change from elected to appointed officials.

- Nearly 30 cities and towns receive free technical assistance from DOR, and another 54 have been selected for the initial Uniform Municipal Accounting System conversion project supervised by the BOA.
- The highly successful "Costing Municipal Services" seminar series was presented by MDM/TAB staff and guest presenters to officials from some 150 cities and towns.
- A 100-page report was prepared on the impact of Proposition 2½ at the request of the House Ways and Means Committee. The report was coordinated by Leslie Kirwan and involved all Local Services bureaus in development of data and presentation to the Committee.

BILL BARRY & COMPANY: THE 'CAN DO' CREW

Have you ever noticed what happens when you dial 7-5723? A voice answers, and within minutes whatever you have requested is either done or being worked on.

That number, of course, hooks you up with Bill Barry and company — the men who do hundreds of things vital to the operation of DOR. Under the supervision of Facilities Management and Deputy Commissioner Wink Newcomb, Bill Barry's crew proves daily that no task is too big or too small.

They rarely, if ever, say 'no.' An average day finds them hanging pictures, moving furniture, replacing lightbulbs, delivering supplies, making extra keys and unsticking stuck file drawers. They also provide a valuable courier service for DOR — delivering important documents and items from headquarters to Cambridge, the Little Building and DOR's District and Regional Offices. The courier service also extends to the McCormack Building, the State House and all other state office buildings. During the filing season, Bill Barry's men were responsible for the delivery of thousands of tax forms to post offices, libraries and town halls across the state.

Bill is especially proud of the mammoth repainting task his crew has undertaken. "Anything you see that's freshly painted and clean," he said, "we've done it." Bill coordinated the project, drafting workers from different offices within the Department. Thanks to their efforts, hallways, offices and stairwells throughout DOR's space in the Saltonstall Building now have a sleek, professional look.

One might think a large staff was responsible for all these successes, but Bill's staff consists of only six workers. Chuck Nishan, John Hennessy, Joseph Cecil, Doug Leafer and Larry Giannetti man the Boston headquarters while Jed Mangan serves the district offices. Mike Perella and Fred Shamshack have recently left the staff. Jerry Faugno is also considered part of the gang, but is best known as the "Xerox man." Jerry oversees DOR's voluminous photocopying operation out of his



The "Can Do" Crew from left to right: John Hennessy, Larry Giannetti, Jed Mangan, Joe Cecil, Jerry Faugno, Chuck Nishan, Doug Leafer and seated, Bill Barry.

13

8th floor office.

Perhaps what makes the crew so noticeable is their friendly, efficient, always-willing-to-help manner. Says Bill, "We do everything that's asked of us. And that keeps us constantly busy." "We're always on the go," added Joe, and all agreed. But no one seems to mind the fast pace. "That's the best part," said Mike. "We're always doing something, and it's always something different. We're learning about all different kinds of people and all different kinds of work. It's like having seven jobs in one."

When asked about the crew's success, Bill attributes it to cooperation and hard work by a group always willing to help. Former Facilities Management Director Val Williams who supervised the group before she left the Department in May commented, "So much of what they do

is not required, not even a part of their job, like the paint project and the courier service. "These they took upon themselves. I'm really proud of Bill and all his guys. It amazes me to think of all the things that couldn't happen without them."

That they are good at what they do is obvious. But what is equally apparent from spending just a half hour with them is that they enjoy the job. The atmosphere in the office is professional yet fun-loving. They joke with one another, exchange compliments and share stories. The walls are decorated with Celtics paraphernalia galore. "As you can see," commented Mike, "we're avid Celtics fans."

Joe said it best when asked what it was like working for Bill and with the other guys. "We're just one big, happy family," he said. And it's a family DOR couldn't do without.

Have You

— a collection of news items reported by

CHANGES *Retirements:* Rebecca Kessler (after 37 years with Corporations and Records Management), Lucy Cammarata (Records Management), Stanley J. Owczarski (Bureau of Accounts), Mary Santaniello (Springfield DO—TPA), Maria Jones (after 13 years with Revenue Accounting), Evelyn Ruggiero and Concetta Chiarenza (Data Integration Wage Reporting Unit) . . . *George Barressi, Sr.* (after 25+ years in the Excise Bureau) . . . *Transfers:* Dennis Conley from Data Integration to Multistate, George Shea (Springfield DO) from Meals Tax Supervisor to TPA supervisor, Hattie Bryant and Valerie Wynn from Data Integration to Determinations . . . *Promotions:* Thomas Foley, a 25 year DOR veteran, has been promoted from Assistant Chief of the Springfield Office to Deputy Chief, Taxpayer Assistance Bureau, Western Region. Congratulations! . . . Amedeo Revellini from TPA to Determination, Al Smith from TPA to Special Projects, Robert Kennedy from Compliance to Determination. Maryellen Sinagra, Angel Zayas, Laura Chan, Neil Sullivan, Kathleen Luongo, Margaret Spinale, (all within TPA), Jame DiPietro (to Assistant Chief of Data Integration), Deborah Waldron, Patricia Shamshack, Michelli Scimeni, Concetta Vuolo, Brenda Morico, Susan Kuphal, Karen Spearman, Frederick Battaglia, Gerry Myers, John Cuneo (all within Revenue Accounting) . . . *New Faces:* Joan Spearman and Arnold Sobol (Revenue Accounting), Ann Marie Deluca (Legal), Michelle Mattox and Diane Sicovs (Determinations) . . . *Farewell:* Louise Fletcher (Human Resources) and Valerie Williams (Facilities Management) have left DOR for positions in the private sector . . .

WEDDINGS Thomas Yacuzzi (Fitchburg DO) on January 4, honeymooned in Aruba, Sharon Trainor (TPA) on November 10, William Graham (TPA) on March 9, Louella Ferguson (Revenue Accounting) on April 27, Michaela Cleary (Special Projects) on June 9, Edward Arena (BAER) in May, Susan Myers (Personnel) on June 29, will honeymoon in Ireland, Lori Stewart (Records Management June 22 . . .

ENGAGEMENTS Mary Jane Bertone (Data Integration), Catherine Moreno, Christa McMahon (TPA), Rose Burgess (Revenue Accounting), Connie O'Brien (Bureau of Accounts), Chris McCarthy (Records Management) . . .

BIRTHS Granddaughters to Grace Kearny (Fitchburg DO—TPA), Bob Trahan (Bureau of Accounts), a Grandson to Ethel Walker (Bureau of Accounts), Sons to Patricia Gatto (TPA), Kathy Parker (Rulings and Regs), Kenneth Gauthier (Springfield DO—TPA), Donna Massey (Data Integration), Daughters to Maureen Rucker (Data Integration), Barbara Flowers (Brockton DO—Audit), David Kramer (TPA), Brian McNulty (Legal), and Raymond Marrano (Determinations) . . .



Sophie Antonakos of the Finance Bureau poses with Governor Dukakis at a State House reception on Women Accountants Day, February 28. Sophie is a member and Director of the American Society of Women Accountants.

TRAVEL *Determinations:* Lori O'Donnell (Florida), Alm Byrne (Puerto Rico), Julie Piro and Andrea Savoi (Acapulco), Mary Ruggiero (Hawaii), Donna Zacchia (California), Madeline Mattera (Hawaii) . . . *Legal:* Nancy Lawlor (Martinique), Darlene Geary (Cancun), Jeff Ogilvy (Arizona), Patye Hoffman (Florida), John Gilbert (California) . . . *TPA:* Phil Byrne (Puerto Rico), Steve and Donn Moshko (Florida), Tom McDougal (Florida), Steve Pawlowski (Florida), Mike Casey (Aruba), Larry King (Florida), . . . *Springfield DO:* William Finnegan (Washington D.C.), Richard Holland (Atlantic City), John Oleksa (Aruba) . . . *Data Integration:* Mary Jane Bertone (Cancun), Gail Adamson (Acapulco), Anne Marie Regan (Bahamas), Lorraine Conte (Caribbean), Lucille Scimone (Caribbean), Lillian Chretien (Hawaii), Angelo Esposito (Myrtle Beach), Irene Castaldo (Cancun), Yola Cappa (Cancun), Terry DeSimone (Caribbean), Evelyn Ruggiero (Santa Domingo), Rose LoRusso (Santa Domingo), Ruby Jones (Paris) . . . *Revenue Accounting:* Phyllis Sardina (Santa Domingo), Susan Cohen (Florida) . . . *Personnel:* Julia Bebe (Bermuda), Carol Lint (Florida), Donna Silva (St. Maartin), Anne Marie Castaldo (Cancun) . . . *Records Management:* Margaret DiMichelle (Disney World), Millie Cappello (Canada), Maria Paglia (cruised on the S.S. Norway to St. Thomas and the Bahamas), Brockton DO: Natalie White also sailed to the Caribbean on the S.S. Norway . . . *Special Projects:* Al Smith (Battlegrounds of Harper's Ferry, Virginia and Antietam, Pennsylvania) see **SPECIAL NOTES** below for more info . . . The Springfield TPA group took a trip to Atlantic City recently—no big winnings but many great memories . . .

Welcome

Heard?

Divisions, offices and bureaus of DOR—

INORS Deputy Commissioner **Ed Collins** recently addressed the Bristol County Assessors and Treasurers/Collector Associations—aboard the battleship USS Massachusetts in Fall River Harbor! He also took part in a panel discussion: "The Financial Plight of Our Cities," joining the mayors of Boston, Peabody and Northampton and Jim Segel of the Mass. Municipal Association. . . . **Bonnie Moynihan** (BAER) reports the recent publication of *International Aspects of Tax Expenditures: A Comparative Study*, the result of a three-year project headed up by Stanley Surrey and Paul McDaniel. Bonnie served as editorial director of the project before coming to DOR. . . . **David Joulfaian** (BAER) delivered a paper at the AIA/TIA conference in Arlington, Virginia in May. . . . **Grady Edgespeth** (BAER) participated in a national symposium on cigarette tax evasion sponsored by the Institute for the Study of Smoking Behavior and Policy in Washington D.C. in April. . . . **Richard Holland** (Springfield DO) represented DOR on a Tax Questions and Answers Program recently aired on Springfield Continental Cablevision—the station and members of the audience gave Mr. Holland rave reviews. . . . **Robert O'Neill** of TPA's Sales Tax Division received an honorary plaque from the Brookline Rotary Club for his fine presentation addressing the Mass. sales tax. . . .

RECORD BREAKERS The folks in **Revenue Accounting** report that March was a record-breaking month for DOR. March saw the largest monthly gross revenue in DOR history: \$63,000,000.00, and the largest two deposit days in DOR's history as well: March 25—\$79,429,000.00 and March 26—\$87,414,000.00. . . . **BAER** oversaw the largest distribution ever of tax forms. Over 1,300 locations, among

them libraries, town halls and post offices, participated in the effort to make forms readily available to taxpayers across the state.

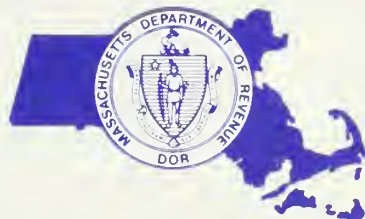
OUTSIDE ACHIEVEMENTS **Matthew Kut** (Brockton DO—Audit) recently attended the 1985 National Handicapped Championship for skiing in Breckenridge, Colorado. Seven other countries participated and Matthew earned two bronze medals—one in the Giant Slalom and one in the downhill race. Congratulations! . . . **Bob Barker** (BAER) coaches high school basketball in Winthrop. . . . **Joseph Yengo** (Revenue Accounting) received his second MBA degree from Anna Maria College. . . . **Mark Hamilton** (Springfield DO—TPA) attends law school 4 nights a week at the Connecticut School of Law. . . . **Steve Abramson** (BAER), after three years of night school, graduated from Newbury Junior College in May. . . . **Cindy Drucker** (BAER) has been accepted into the Master of Public Policy program at Harvard's Kennedy School of Government—Good luck, Cindy! . . .

SPECIAL NOTES Congratulations to **Joe Hachey** (Legal) whose son Paul was ordained as a priest into the Society of Mary (Marists). . . . **Nancy D'Agostino** (Springfield DO—TPA) is expecting her first child. . . . **Adeline Ansaldi** (Interim Bureau—formerly Excise Bureau) and **Anthony Ansaldi** (Audit) are celebrating their 25th wedding anniversary. . . . **Nehemiah Richardson's** (Fitchburg DO) son Nehemiah plays the cello and performed at Carnegie Hall; his daughter Song attends Harvard University and won first place in a piano competition held there. . . . **Al Smith** (Special Projects), a member of the Civil War Roundtable of Boston, has information on trips planned for Civil War buffs. Call him at 7-0533. . . . **Celeste Staples** (MDM/TAB) is New England District Director of the Little People of America, Inc. and was elected to the National Board of Directors. . . . **John Lancaster** passed away on January 30—he is sorely missed by his many friends in TPA. . . . There is an expanding library on municipal finance and taxation in Room 601—any DOR people who could use this resource should check in with **Chris McCann** in Room 602. . . .



Local Services staff members show what teamwork, organization and patience are all about. They pitched in to break DOR's record for the earliest Cherry Sheet distribution—March 1.

k, Joanie!



FOR THE RECORD **Cathy Alongi** (PRO) is engaged to **Michael Kearns** of Audit.

DAVID V. GOLIATH — And David's Winning

Boston has a number of large, powerful law firms with some of the best legal minds in the country. It is always difficult, even for the pros, to take on these legal giants. Some years ago, when these "Goliaths" went to court against the Department of Revenue, they weren't too worried about losing.

That has all changed. In July of 1983, Jim Aloisi became the new Legal Bureau Chief. To bolster the veterans already on staff, he recruited up-and-coming young lawyers from all over state government. The new staff, including Tom Moran, Bob Carleo, Denise Wagner, Dom Finelli, Tom Costigan and Kathy Parker have often worked 12-hour days, and weekends as well, to serve the public.

Ms. Parker was recently promoted to become Chief of the Rulings and Regulations Bureau. Others, such as Deputy Chief Mike Porter, Bankruptcy Unit Director Dom Faro and Domicile Unit Chief Judy Preble, have worked their way up to important management positions within the Legal Bureau.

Since Aloisi came on board, the Legal Bureau has doubled in size. Myrna Masse, once the only woman lawyer in the Legal Bureau, is now one of six on staff.

Veteran staff member Joe Hachey says, "The changes are apparent to any visitor. Office automation has expanded the Bureau's data base and provided the speed, accuracy and efficiency required by top law firms." DOR can now boast of having one of the very best legal libraries in state government.

When litigation is involved, the Bureau uses the "Discovery" approach in preparing its cases. In Discovery, the lawyers drill each other in advance as though they were actually in court. This allows DOR's staff to find any areas which may be weak, any points which need further research before the actual trial. Since the staff began using this approach, approximately half the cases against the Department have been dropped. That allows the staff to concentrate on more serious, less frivolous ones.

"No one can be adequately prepared to try a case without Discovery,"



Attorneys Tom Moran, Tom Costigan, Jim Aloisi and Mike Porter meet to discuss legal strategies.

says Mr. Aloisi. "Trial preparation is 100% research, 100% strategy. Our increased preparedness has definitely improved our image both in court and with the Appellate Tax Board as aggressive, hardhitting lawyers."

Two of the Bureau's recent success stories have involved lawsuits brought by the Town of Sandwich and Tenneco, the giant energy firm. In the Sandwich case, the town claimed that DOR had not properly assessed state-owned land. With millions of dollars in state funds at stake, the trial lasted for a grueling eight days. It took place before an openly hostile Appellate Tax Board (ATB) judge who never gave DOR lawyers any strategic advantage or benefit of the doubt.

"We gave it everything we had," said Bob Carleo, one of the lawyers on the case. He noted that after every session he and co-counsel Tom Hammond returned to the Department for additional hours of preparation for the next day. They used constitutional arguments and delved into areas demanding complicated factual reasoning. The lawyers realized that the ATB judge might rule against them—and he did. So they built their case with an eye toward winning on appeal in the state Supreme Judicial Court—and they did. Jim Aloisi sums up the case simply,

"We felt vindicated."

In the eleven-day Tenneco trial, DOR was pitted against one of Boston's top law firms—Foley, Hoag & Eliot. Tenneco accused the Department of valuing its Massachusetts pipeline too high and claimed DOR's method of valuation was wrong. The Legal Bureau thoroughly researched the case and had solid expert witnesses testifying on the Department's behalf.

The Legal Bureau won almost every skirmish. Aloisi himself rolled up his sleeves and wrote a mid-trial brief. Mike Porter and Kathy Parker went to each of the court sessions to advise the lawyers, Tom Hammond and Denise Wagner, on strategies. Finally, at the end of every day, the Bureau would gather to review strengths and weaknesses in the presentation, and to prepare for the next day.

"The case was tried in a first-class manner," said Deputy Chief Mike Porter. "As a matter of fact, during a break in the trial, one of the top senior executives at Tenneco approached one of our lawyers and assumed we were there on behalf of the Attorney General's office. This just goes to show how far we've come in image and substance. We take that assumption as the highest praise. We'll go toe-to-toe with anyone in town."

Mr. Aloisi estimates that Tenneco will spend close to one million dollars on its legal fees. "If our lawyers could charge DOR for their Tenneco services as private attorneys, the bill would be well over half a million. That's as much as the state collects in motor vehicle excise taxes each year." He is confident that the verdict, which will be handed down in the fall, will reflect the professionalism and energy applied to the case by the Bureau.

While the lawyers are winning in court, others in the Domicile and Bankruptcy units are quietly but effectively bringing tax dollars to DOR. Dom Faro and Jeff Ogilvie deserve kudos for turning around the Bankruptcy Unit. Jeff provides senior level legal expertise; Dom has the management skills. Together they make a highly effective leadership team. By the end of March, bankruptcy collections had reached over \$5 million—already more than in all of Fiscal 1984 and more than Fiscal 1980, 1981 and 1982 combined.

The Legal Bureau has a proven record and continues to generate successes. The image it projects is one of reliability and credibility, with a tough, aggressive stance on everything that it tackles. High praise has been received from many quarters. That includes Federal Bankruptcy Court Judge Gabriel, who recently said in court, "I am finding that the Commonwealth is more and more becoming attuned to bankruptcy problems and barely ever misses. I commend you for it. I think that, believe me, from this session, you've come a long, long way, and the Court appreciates it."

The Department of Revenue and the taxpayers of Massachusetts do, too. Jim Aloisi says that within the past two years the Legal Bureau has moved from the 1950's into the 1980's, with a lot of hard work by all. However, in a recent memo to his Bureau members, Aloisi said, "I'm not satisfied with just being 'better than before.' That's not a true test of excellence. We've come a long way, but there's a long way to go."

The successes achieved thus far have obviously been worth every minute of dedication from what has become one of the best legal staffs in Boston. The "David" of the local scene is winning.

TPA REACHES OUT

Over 500,000 Massachusetts taxpayers were assisted during the 1985 filing season by the Taxpayer Assistance Bureau and the District Offices. "We had 504 outside assignments and personally assisted 25,749 taxpayers," reports Maria D. Pizarro-Figueroa, the Community Outreach Program Manager. "This included coverage by our two tax-mobiles, classes and lectures conducted by our personnel and the direct taxpayer assistance provided in shopping malls and through community organizations."

Outside assignments were targeted mainly to specific populations, including Hispanics, Portuguese, Asians, Blacks, Italians, the elderly and the disabled. Services to taxpayers who are disabled were done in conjunction

with DEAF Inc., the Mass. offices for the Blind and the Mass. Association for Blindness. Interpreters for the DEAF Inc. visits were provided by the Department.

As part of the effort to increase assistance to taxpayers who are hearing-impaired, the Department has acquired a Telecommunications Device for the Deaf. That machine, using regular telephone lines, gives the Department the capability to exchange messages on small screens with taxpayers who have similar machines in their homes. The goal for next year is to work with other organizations for the disabled and extend the special outreach services across the state.

Elizabeth Osterndorf of TPA provided the information for this article.



TPA staff members get together to celebrate the end of filing season.



Angel Zayas of TPA speaks at VITA luncheon held recently at Bunker Hill Community College. The VITA (Volunteer Income Tax Assistance) group makes a valuable contribution to taxpayer assistance at both DOR and the IRS. Also pictured from TPA are Jim McCue and Maria D. Pizarro Figueroa (at right).

STRETCHING EXERCISES FOR THE OFFICE WORKER

In recent years, medical research has shown that a great deal of ill health is directly related to lack of physical activity. As Jane Brody, Health Columnist for *The New York Times* says, "The bulk of the population sits on the way to work, sits at work for eight or more hours, sits on the way home, sits at the dinner table and then in front of the TV, and finishes off the day by lying down in bed."

If you're beginning to hyperventilate in front of dressing room mirrors while trying on this year's bathingsuit, perhaps these easy stretching exercises will help. You can do them at work, without lacing up some high-priced, new-fangled running shoes. And you'll feel their benefits almost immediately as stretching promotes flexibility, and relieves stress by reducing muscle tension and nervous strain.

Do's and Don'ts

- Don't bounce. The stretch should be slow and easy. You should feel a gentle pull, not pain on the muscle being stretched.
- Do hold each stretch for 10-30 seconds.
- Do stretch daily.
- Do consult your physician if you have a neck or back injury or have had recent surgery.

Warm-Up

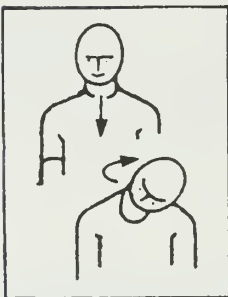
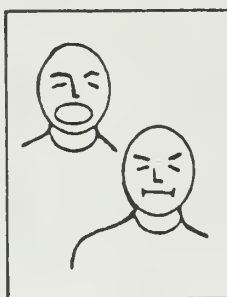
- Begin with slow, deep breaths. This will reduce body tension and start the relaxation process. Find a comfortable position in your chair with your feet placed on the floor. Slowly inhale and exhale. As you exhale say, "Relax" or "Let go." Repeat 6-8 times. Feel your body relax before beginning to stretch.

Wake-Up Stretch

- Reach your arms overhead and clasp your hands.

Facial Relaxers

- Tense-up all the muscles in your face as tight as you can. Tense up the muscles around your eyes. Grit your teeth. Hold . . . relax.

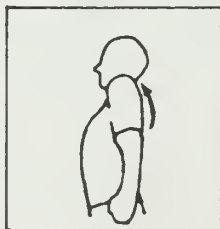


Neck Relaxers

- Let your arms hang by your sides. Slowly bring your chin to your chest. Hold . . . relax.
- Bring your head to your right shoulder. Hold . . . relax.
- Bring your head to your left shoulder. Hold . . . relax.

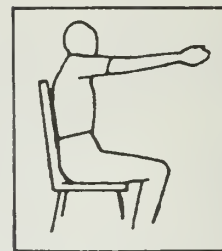
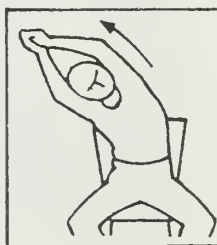
Shoulder Relaxers

- Shrug your shoulders up and down 6-8 times.
- Circle your shoulders forward 6-8 times.
- Circle your shoulders backward 6-8 times.



Side Stretch

- Extend your arms overhead and clasp your hands. Slowly lean to the right to stretch the left side, and vice versa.



Upper Back Stretch

- Clasp your hands and reach forward. Extend both arms out as far as comfortable.

Relaxation Techniques

- Sit in a comfortable chair that supports your head and arms. Make sure the room is quiet and that you won't be interrupted.
- Take a few deep breaths.
- Starting from your feet all the way to your head, tighten separate sets of muscles for 8 seconds, then let go completely.
- Wherever your body feels particularly tense, concentrate on the spot until it feels more relaxed.
- Take 3 more deep breaths inhaling and exhaling fully.

With the coming of summer, runners hit the pavement. If you have the urge to run, but are a beginner, here are some running tips from our expert Nancy Sandock . . .

- Consult your physician before starting a running program.
- Make sure that you have proper equipment. (Mainly shoes)
- Warm up by doing stretching exercises.
- Follow up your workout with adequate rest periods.

Now take to the streets, track or trails. And enjoy.

QUALITY OF WORK LIFE

Quality of Work Life (QWL) is a relatively new concept, introduced in the private sector as an employee participation process that leads to increased productivity through meeting human needs. The good news for the Department of Revenue is that QWL is now going public.

DOR is presently introducing its own concept of QWL via a steering committee comprised of both union and management representatives. Co-chaired by Karen Kolaczyk (Data Processing) and Ann McNulty (Training), the Committee has recently selected a consultant and is setting up guidelines for selected pilot sites. Ann McNulty is unabashedly enthusiastic about the program's implementation. "It's taken 6 months of hard work on the committee's part to get to this point," she says. "But the exciting part is now beginning. We're looking forward to putting our concepts to work for the department."

Quality of Work Life Steering improvement efforts take place at every level of an organization and are de-

signed to increase organizational effectiveness through enhancement of human dignity and growth. The terminology might sound pretty fuzzy to you, and QWL may differ from department to department, but the bottom line is that it can improve working conditions for each and every one of us at DOR.

A recent article in *Human Relations* reported on a project in which 64 employees of a large company sought to develop both a definition and measurement of QWL for that specific setting.

A 34-item QWL questionnaire was developed and then tested with 450 of the company's employees. The survey identified five key factors in the way employees felt about the quality of work life in their jobs:

- variety in daily work routine
- work challenge
- degree to which present work leads to good future work opportunities
- self-esteem

- extent to which work contributes to society

The DOR's Quality of Work Life Committee is looking into these and other issues to help improve working conditions at the Revenue Department. Watch for announcements on how you can participate.

REMAINING STATE HOLIDAYS - 1985

Mon Sep 2	Labor Day
Mon Oct 14	Columbus Day
Mon Nov 11	Veterans/Armistice Day
Thu Nov 28	Thanksgiving Day
Wed Dec 25	Christmas Day

A TRIBUTE TO LUCILLE

May 22nd was a "golden" day for Lucille Bayes Hamburger (Local Services) and for the Department. That is the day this remarkable woman was honored for her remarkable record of 50 years of service to the Department.

Some 200 people, past deputies and commissioners and colleagues, a large representation of Assessors and their staffs from across the state, and fellow employees, were on hand at the reception in Nurses' Hall in the State House. The guests made it clear that it was Lucille and their close and warm working relationship with her over the years that brought them there, rather than the simple number of years in her record., as noteworthy as that may be. On her part, Lucille made it clear that it would be a big mistake to in any way regard the occasion as a signal of her retirement!

Now the Administrative Assistant to Deputy Commissioner Edward J. Collins, Jr., Lucille worked under various Assistant Commissioners during her first years at the Department. Under Commissioner Henry Long, she began work for the Bureau of Local Taxation, which later became the

Property Tax Bureau. Finally, in 1981, she was named an Assistant Bureau Chief and assigned to Deputy Commissioner Collins' staff. She has been recognized formally several times by regional and state assessors' associations for her contributions to their work and to municipal government.

Deputy Commissioner Collins orchestrated the event, which included brief remarks from Deputies Tom Herman and Tom Fitzpatrick and a citation from Governor Michael Dukakis presented by Deputy Commissioner Dan Breen. Bureau of Local Assessment Chief Jane Malme, Ruth Kleinfeld of the Appellate Tax Board, former Commissioner Larry Fitzmaurice and Bessie Kessler, the first person for whom Lucille worked, were all on hand to say a few words as well.

The highlights of the afternoon were the gift of the larger-than-life "gold" key to the Saltonstall garage (to represent Lucille's

new parking space there) and a visit with Governor Dukakis in his office. All in all, it was a lovely afternoon for a lovely lady.



Governor Dukakis and Deputy Commissioner Edward Collins join in celebrating Lucille's 50th anniversary with DOR.

Guest Columnist Donna McDaniel is Community Services Coordinator in our Local Services Division.

Now that Summer has arrived it's time to think about lying poolside, drink in hand, soaking up the rays.

In keeping with the Department's commitment to "planning ahead," George Bogosian of Special Projects and Peter Martucci of the Worcester Compliance Office announce with all appropriate fanfare that the 9th Edition of the Revenue Open Golf Tournament and "Extravaganza" will be held on Friday, July 19th, at the Glen Ellen Country Club in Millis.

For heretics of W.C. Fields' ilk who believe that golf is "a nice walk . . . ruined," Glen Ellen offers other vices such as tennis, badminton, softball, ping pong, volleyball, horseshoes and shuffleboard. In addition, there is a double-sized olympic pool surrounded by a deck replete with chaise lounges.

Anyone interested in further information should call George at 7-0533 or Peter at 7-7399. The cost per person will depend on the total crowd, but should be approximately \$30.00 plus tax (\$40.00 for duffers . . .oops, golfers). The price will cover the use of the facilities (including lockers), prizes, a full buffet dinner and all the beer and soft drinks you can drink (within legal limits of course!)

On the subject of golf, the REAP/Special Projects staff are planning a Fall (and/or any other occasion) Edition of the world-renowned DOR Tournament. For newcomers and anyone else, these tournaments are usually held at different courses throughout the Commonwealth. The tournaments are open to DOR employees, friends, spouses, children, pets, insurance agents, in-laws or others. In the past, we have played at the Halifax, Wayland, Stow Acres, Holden Hills and Newton Commonwealth Country Clubs. Although we do not have the sophisticated satellite tour capabilities of the

Worcester Office, we are always looking for different tee-off spots. If you can recommend a course with food and beverage facilities, able to accommodate a group such as ours, please contact George or Peter.

Incidentally, most past golf tournaments have been played on the "Calloway" system, but we'll probably use a Florida system this year—once John Bernazzani has completed the English translation of *Bernazzani's Rule Book*. We have also kicked around the idea of a Weeknight League, Interoffice or Interbureau Golf Competition. Please give us some input on our ideas for the future—and call pronto regarding the BIG JULY EVENT.

Staff members Brian Sullivan, George Bogosian and Micheala Cleary contributed this article.

Revenews

Summer
1985

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue.

Ira A. Jackson
Commissioner

Harry M. Durning
Director of Communications

Patricia Flanagan
Editor

Hannah Hosom, Anne Noonan
Assistant Editors



TAMMY L. BELANGER
DOB: 2/24/76
Date Missing 11/13/84
Missing From: Exeter, N.H.

Last but not least, the **Revenews** staff would like to thank the contributors to the Summer issue. These are people who helped us compile interesting tidbits of information for the "Have You Heard" column and other parts of the newsletter.

Paula Ansaldi
Gary Barbin
Susan Cohen
Helen Lipizzi
Mary Luvisi

Tim Malloy
Rita McCarthy
Annemarie Meaney
Lori O'Donnell
Rita Rasetta

Anne Marie Regan
Mary Ruggiero
Donna Silva
Cathy Zannis

Special thanks to Patti Mangano for her artwork on the cover page.



Manuel Carballo
Governor's Award for Excellence
in Public Service

UNSUNG HEROES AND HEROINES

Commentary by Ira A. Jackson

These are exciting times for those of us who work in the Department of Revenue. The results of a lot of hard work over the past three years are being seen and appreciated both here and in Washington. I hope you will find the time to savor the recognition of your accomplishments.

Voluntary Compliance

In December there were two major State tax cuts—one in the income tax and the other in the estate tax. Those would not have been possible without the added revenues which you have helped to produce over the past two years. We continue to roll along at an incredible rate, with collections up over 16% for the first eight months of this year. Yes, a lot of that is due to our booming economy. But a whole range of audit, compliance, enforcement and criminal investigation programs have been going at a record pace to swell the total. Those efforts, coupled with our treating honest taxpayers like valued customers, have also increased the base of voluntary compliance in Massachusetts—the best tax news of all.

The added State revenues have meant more money for cities and towns and their education, police and fire services. In all this coming year

(continued on page 2)

SERVE '85 WINS CARBALLO AWARD

Serve '85 (Speedy, Efficient Refunds Very Early), a project which involved hundreds of employees throughout the Department during the year's processing season, was one of the winners of the Governor's Award for Excellence in Public Service. Presentation of the award, named after the late Human Services Secretary Manuel Carballo, was made by Governor Michael S. Dukakis to Deputy Commissioner George Osganian at a banquet at the Park Plaza Hotel in December.

Serve '85 surpassed all prior records for speed in getting refunds to taxpayers. It even exceeded the promise on the tax forms—a refund within four weeks for those filing error-free returns by early March. In the end, 90% of all returns filed by the April 16 deadline were turned around in that time, and most of those were out in less than 20 days.

"I cannot imagine a group better deserving of this award or better exemplifying the principles by which Manny lived than **SERVE '85**" said Revenue Commissioner Ira A. Jackson. "But this honor for you was something more for me. Manny Carballo was a friend of mine. A graduate of Princeton and Harvard Universities, Carballo was a career public servant who by his conduct and commitment to the public good set standards for all public servants. I believe those who receive the award should reflect the high standards and ethics that governed Manny's life. Those who took part in **Serve '85** certainly met that standard."

In addition to their long hours working for the public, the members of **Serve '85** confirmed their commitment to public service a second time in

deciding on use of the \$1,000 award money. It was divided equally among four charities—the Globe Santa Fund, the Timmy Fund at Wrentham State, the Shriners Burns Institute and the Children's Hospital.

Commissioner Jackson added that those in **Serve '85** "are the nucleus of a very special group of people. The public rarely understands the individual efforts in the statistics and facts that are published about the Department each week in newspapers across the state and the country. The members of **Serve '85** have now had their accomplishments recognized by peers both within the Department and in all of Massachusetts government. To those of you who share the Manuel Carballo Governor's Award for Excellence in Public Service, congratulations."



Just a Few of the Serve '85 Team

HEROES (continued from page 1)

local aid is going up \$310.4 million, almost 15%, to a total of \$2.6 billion. And the cherry sheets, essential for local officials to finalize their fiscal plans for the year, this year went out earlier than ever before. One part of DOR was responsible for raising the record revenues; yet another was responsible for distributing a large part of these revenues in record time. What a sensational performance!

The combined Amnesty and enforcement efforts which you proved can work so effectively for the taxpayers have now been imitated in other major states across the country. Our neighboring state of New York, drawing heavily from our experience, recently wound up an Amnesty with over \$350 million. And that at last made Amnesty a genuine national issue.

National Attention For DOR

So people in Washington are looking to see how the pioneers of the program back in Massachusetts made it a success. In recent testimony before a Congressional Committee, Secretary of the Treasury, James Baker acknowledged that Massachusetts had an excellent Amnesty because it was combined with a tough enforcement effort. Governor Dukakis had the opportunity to raise the issue with President Reagan personally, and it was plain that positive word of your efforts had even gotten through to the White House which is now reviewing our experience with renewed interest.

The national attention to Amnesty has put us all very much in the lime-light. While it's not the stuff of which headlines are made, I never fail to give credit where it belongs. When I'm asked how we did it—I tell every reporter and elected official that the credit belongs to 2,000 incredible people in DOR who did the work and who I feel privileged to lead. I hope you feel the satisfaction you deserve in knowing that you have played a central role in paving a path that others now are following. I always emphasize, too, that beyond Amnesty and enforcement, improved service has been a key to our success.

So as we head into the final hectic weeks of the 1986 filing season, it's

essential that we keep on the move to provide the very best level of assistance to taxpayers—in supplying forms, in answering questions and in getting out refunds. We've already set some im-

pressive new records in all these areas. Let's keep it up. I'll be working beside you and cheering for you right up to midnight on April 15. Between now and then: Congratulations and thanks!

CODE OF CONDUCT TRAINING COMPLETED

DOR's Code of Conduct for Unit 6, Management and "03" employees has been in effect since early December. Human Resource Development Director Max Money reports that training sessions for the Code have been completed—although make-up sessions and sessions for new employees will continue to be held the first Monday of every month. "We are pleased with the way the sessions turned out. On the whole, employees have been very responsive and positive about the Code's implementation."

First Deputy Commissioner Thomas Herman, who oversaw the Code's development, commented, "DOR employees have for years followed the spirit of this Code of Conduct. The difference is that now we have something in writing. This Code has a dual purpose: employee protection and a public demonstration that DOR's commitment to

honest, firm and fair tax administration is more than just a good idea. Revenue employees carry out some of the most sensitive work in State government and the Code of Conduct is long overdue."

The Code was drafted by a special committee made up of management and union officials. It was approved by Unit 6 members of NAGE as part of the new contract. An outside production house, Rampion Visual Productions, produced a training video, and during filming various DOR locations took on the look of a Hollywood studio with several employees doubling as actors.

Any questions or comments regarding the Code, or if you may have missed the training, call Mary McAuliffe, DOR's Code Coordinator, at 7-8662.



Hollywood on Cambridge Street:
Behind the Scenes at Code Training Film Shooting in TPA

UNITED WAY: DOR LEADS THE WAY

You've done it again. Traditionally, DOR has been a leader in the United Way/COMEC campaign. But this year, we exceeded even our own high expectations. \$68,000 was raised, \$25,000 above our goal. And even with hundreds of new people involved in our District Offices across the State, we pushed our participation rate up from 84% last year to 88% the highest participation of any large State agency. Although these figures are truly outstanding, they tell only part of the story. The real story is the DOR spirit—people working together to reach out and help those less fortunate.

High Praise From Governor Dukakis

This year's COMEC success story is to be shared by all. But those who gave of

their time as well as their money were honored on February 28 at a State House celebration. Governor Dukakis was on hand personally to thank DOR COMEC cabinet members and solicitors, calling DOR's campaign "the best ever in State government." He also commented on the Department's successes in tax collection and growing national reputation, noting "on my trip to Washington last week, even the President of the United States had praise for DOR's many achievements."

One of this year's COMEC Keypersons, Max Money, echoed the Governor's kudos and added "last year as a pacesetting agency we set an example for the rest of State government. However, with this year's phenomenal success, maybe even the private sector can learn by our example."



Governor Dukakis Addresses COMEC Leaders at State House Ceremony

Filing Season '86: RECORD SERVICE TO TAXPAYERS

With the 1986 filing season at the mid-point, new records were being set in performance and service for the benefit of the taxpaying public.

This year the Bureau of Analysis, Estimation and Research had all the personal income tax forms in stock in DOR offices and most of the home mailings in process by New Year's Day. That distribution included the new peach-colored Form 1-NR which brings to non-resident taxpayers all the im-

provements made in the past two years in the Form ABC and Form 1. The Form distribution network was expanded to 1,500 locations this year, including town and city halls, post offices and libraries across the State, with 100 of the new ones in border states to better serve non-residents.

With forms out early, refund processing also got started early. Early filers of error-free returns were pro-

(continued on page 4)

AWARDS PROGRAM ESTABLISHED

DOR's Human Resources Division has recently formed an Awards and Recognition Committee. The Committee's main goal is to implement and coordinate a Department-wide awards and recognition program.

Serving on the Committee are Max Money, Allan Breen, Valerie Casella, Anne Martin, Joan Joyce and Christine Truax. Three more Unit 6 representatives will be named soon.

A "Commissioner's Achievement Award" has been recommended to the Commissioner as the first segment of the Department's awards program. Soon to follow will be a service award component, recognizing employees of long-term service to DOR.

This Department-wide effort is in addition to the State-wide Pride in Performance (Carballo) award, the Unit 1 Merit Recognition program and the several Bureaus/Divisions which have instituted Unit-level award programs on a monthly/quarterly basis.

TWO QWL SITES SELECTED

The Quality of Work Life (QWL) Steering Committee for DOR has announced that the program is up and running in two Operations Division bureaus—Abatement and Estate Tax.

As pilot sites, the two bureaus are learning new and creative ways to solve problems and improve situations. Instead of having office decisions come only "from the top," all staff members—from deputy commissioners on down—are coming together in discussion groups called "quality circles." In these groups, employees reach a consensus on issues ranging from how the bureau's most important work will be handled to where the new water cooler will go and the recommendations are then made to the Bureau Chiefs for action.

Ann McNulty, Co-Coordinator of the QWL pilot program, explains, "QWL is more than just a program, it's a philosophy, a whole new way of looking at situations. Bureaus throughout the Department can benefit from the program without being an actual pilot site."

(continued on page 11)

RECORD SERVICE (continued from page 3)

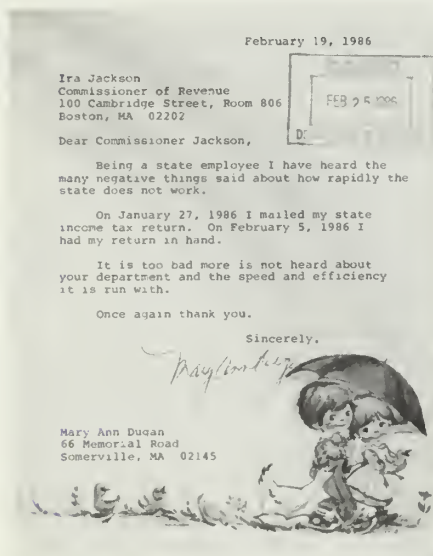
mised three-week refund service and the first batch of 199 checks went out on January 13—the earliest date ever. By early February, the hard-driving staff in Data Integration was putting out well over 100,000 checks a week. In the first week in March DOR chalked up another record—\$20 million in payments going out in one batch.

Taxpayer Assistance Bureau personnel were also chalking up new records in both service and commitment. By mid-March more than 250,000 people across the State and around the nation had been helped in person or over the telephone. Over 24,000 of those taxpayers had received assistance at 450 programs outside DOR offices including Special workshops



"You have a truculent look, Mr. Nydorf. Before we go into your tax liability, let me just mention that menacing behavior toward an employee of the Department of Revenue is a Class D felony."

Drawing by Handelsman; © 1985. The New Yorker Magazine, Inc.



for the Elderly, Taxmobile sites at shopping malls across the State and High School Youth Programs on State taxes. The popularity of the outreach program prompted the Bureau to expand the number of such assignments from the originally planned 584 to over 700. And even more may be added before the curtain comes down on Filing Season 1986 April 15.

WANT TO HELP?

As we head down the homestretch with this year's filing season, check your local town or city hall, post office or library for State tax forms. If the boxes are empty, please call Bob Hamilton at 7-7429.

POST AUDIT

Contributing both to the rapid pace of refund activity and assuring accuracy in **all** payments is Data Integration's Post Audit group. If DIB employees notice a calculation error on a return, they refer it to the Post Audit group. It is then Post Audit's responsibility to determine the proper amount of the refund or the tax due. This function is a necessary ingredient in speeding along DOR's work and assuring that taxpayers' calculations are accurate. Thanks to Post Audit's hard work taxpayers who under-estimate monies due them on their returns could be in for a pleasant surprise...

MASSTAX - Ahead To The Future

The Department of Revenue is now well into a major overhaul of the computer processing system for State taxes—the project called **MASSTAX**. And it has brought into the Saltonstall Building some 25 consultants from the international accounting firm of Arthur Anderson & Co., who will be working closely with DOR staff over the next two years.

The \$10.4 million **MASSTAX** contract with Arthur Anderson, signed in

December, represents one of the largest investments in computerization ever made by the State. It's a key part of a \$30 million commitment to improved and expanded computer capacity. DOR expects that investment to produce an additional \$200 million in revenue for taxpayers over the next five years, and to make our jobs easier.

Supervising **MASSTAX** for DOR is Deputy Commissioner Roberta Timmerman of the Information Services Organization. She noted that many of DOR's

present systems are more than 10 years old and need substantial reprogramming design. "**MASSTAX** represents a whole new era for the Department—a big leap in technology, performance and design," she says. "It will allow us to move data more quickly, to process payments more rapidly and to provide service more promptly and accurately."

Dan Wasserman, Director of New Systems Development in ISO, is serving as the contract administrator. Among other things, his job is to en-



The MASSTAX Team: Bringing Tomorrow's Technology to DOR—Today

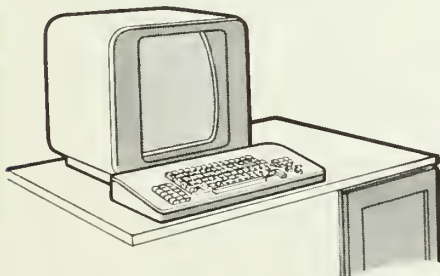
sure that all the work being done by the **MASSTAX** consultants meets with DOR's expectations.

The Arthur Anderson team, easily identified by their grey suit, white

shirt and button-down collar, with red tie uniform, is headed by Mike Young. During the programming phase of the project, Mike will supervise over 70 Arthur Anderson project personnel.

MICROCOMPUTER DISCOUNTS AVAILABLE

All Commonwealth employees are eligible for a discount on microcomputer purchases made through the State's Blanket Contracts for Stand-alone Microcomputer. Discounts run anywhere from 20% to 30%. If you are interested, contact DOR's Office Automation staff (7-6478). They will be happy to show you the list of 28 vendors and the products offered. Then you can call the vendor of your choice for purchase details.



MULTISTATE TAX AUDITOR POSITIONS AVAILABLE

The Multistate Bureau presently has senior tax auditor positions available in its New York Office for experienced sales/use tax auditors to conduct tax audits and investigations. Interested candidates should forward their resumes to Fran MacDonald, Multistate Bureau, 215 First St., Cambridge, MA 02142.

REVENUERS ROLL UP SLEEVES FOR BLOOD DRIVE

Department of Revenue employees have once again made record-breaking contributions to the Massachusetts State Employees Blood Drive. DOR donated 440 pints of blood from July, 1985, through March, 1986, according to Rosemarie Cody of the Communications Office. January was an especially outstanding month with 81 pints given. Mrs. Cody says, "It's the most Mass. General has ever received from an agency in just one month's time."

The Department had 52 five-times-a-year donors in the 1984-85 season.

Ming Lee—Audit's Examiner of the Year

Ming Lee, a tax examiner in the Cambridge office, was presented with the first annual "Examiner Of The Year" award by his supervisors in the Audit Bureau's income tax field audit section. Of the 16 examiners in the section, Ming brought in the largest amount of money in FY85—a whopping \$1.2 million—by closing a total of 195 cases. The next highest amount in the section was \$325,000. Ming completed 50 more cases than the second-ranking examiner, and Ming's work accounted for more than 25% of the section's intake.

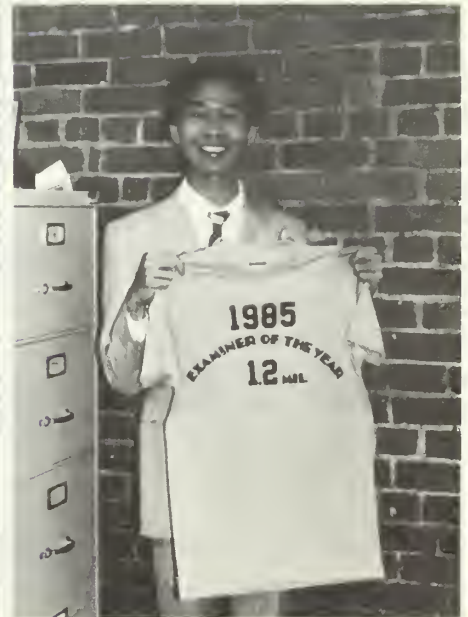
When asked about his phenomenal year, Ming said, "I was just lucky to find cases with so much potential."

"That's only partly true," says supervisor Lois Tankerley. "Ming showed a lot of initiative in tracking these cases. The more cases you go after, the more money you find. Ming's hard work paid off."

At the beginning of the year all supervisors in income tax field audit were encouraged to set goals for themselves. Because of Ming's effort, the section greatly exceeded its goals. Deputy Chief Mike Gallagher reports that the group generated over a million and a half more dollars than in FY84. "The most promising thing of all is that most of these examiners are young people in entry-level positions who have been with the Department for less than two years. These results are proof of the kind of commitment they bring to their work," said Mr. Gallagher.

Assistant Chief Mike Feinberg noted that this dedication exists on all levels. "There's no way we could have had such a successful year without everyone in the section—examiners, supervisors, trainers and administrative people—pulling together," he said.

George Barresi and Lois Tankerley are supervisors for the group, and training is provided by Richard Elliott, Sid Rose and Donna Butler with support from the Training Office.



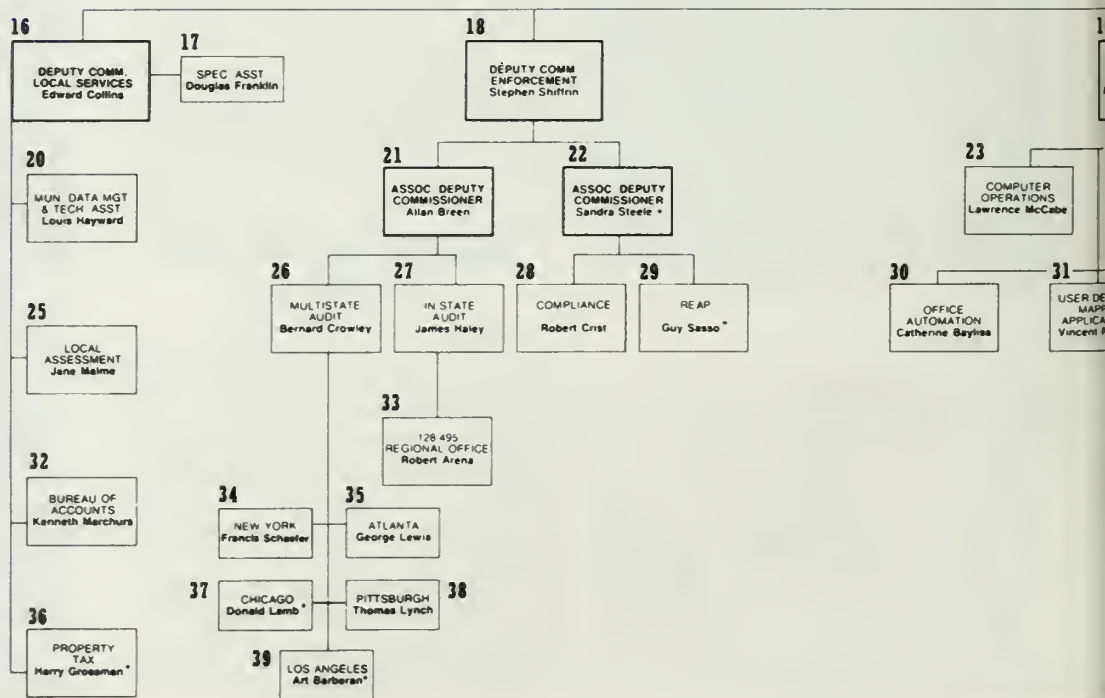
Ming Lee: Hard work pays off

The Organization

All Numbers Centrex Unless Otherwise Indicated

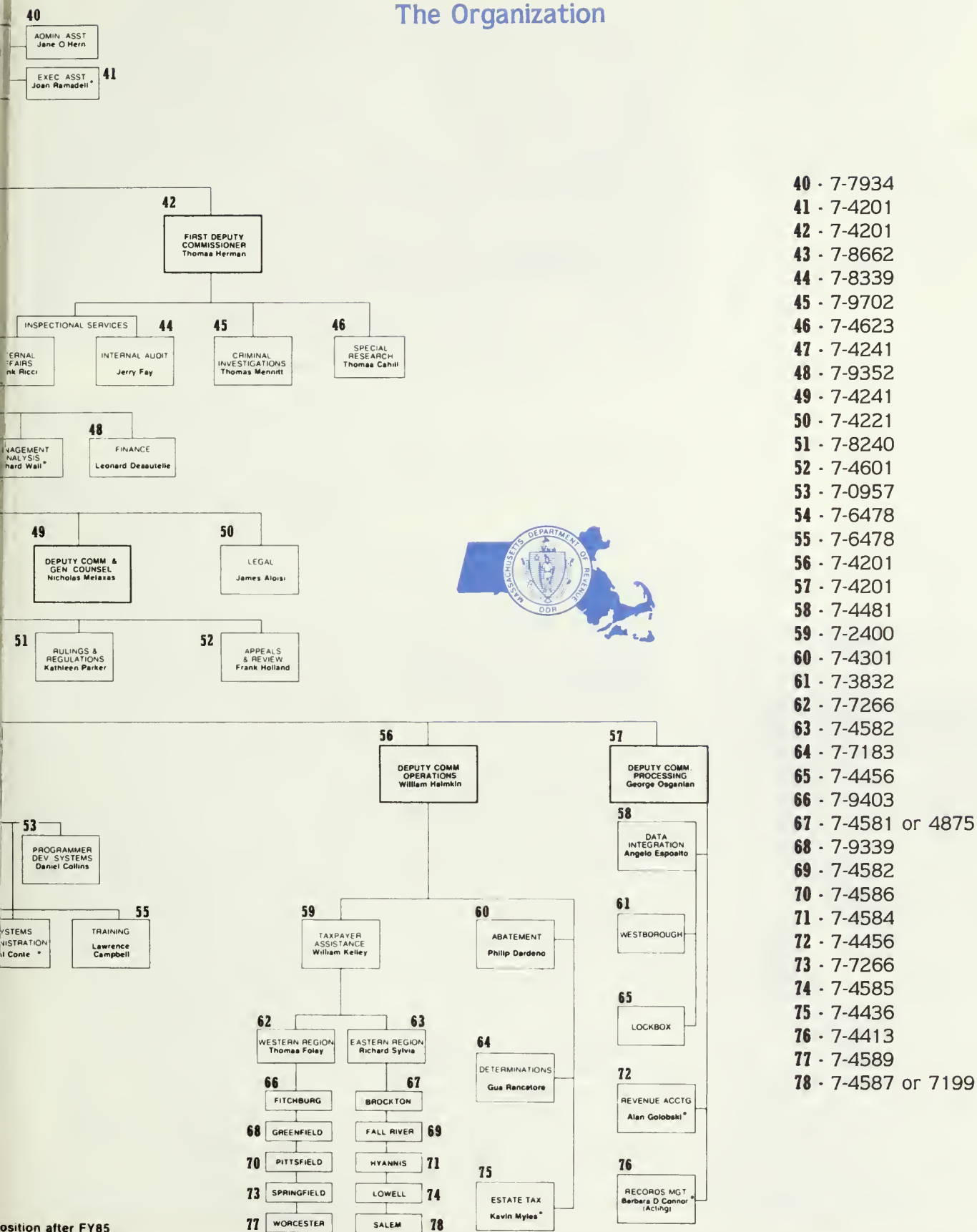
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- 2 - 7-2135
- 3 - 7-4201
- 4 - 7-4208
- 5 - 7-4595
- 6 - 7-6270
- 7 - 7-4221
- 8 - 7-0192
- 9 - 7-4616
- 10 - 7-4595
- 11 - 7-0193
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- 29 - 7-6042
- 30 - 7-6478
- 31 - 7-4491
- 32 - 7-4401
- 33 - 7-0115
- 34 - (212) 682-0776
- 35 - (404) 874-2922
- 36 - 7-4231
- 37 - (312) 987-9040
- 38 - (412) 281-2776
- 39 - (213) 384-5148

Commonwealth of Massachusetts
MASS. DOR
 (Department of Revenue)
 31 January 1986



*joined DOR or ap

The Organization



NEW LEADERSHIP AT DOR

Since our last issue of ReveNEWS, a number of new faces have joined DOR's senior management ranks. Here's a brief sketch and phone number for each:

- **Sammye Akutsu**

Director of Facilities Management. Joined DOR after 6½ years in the Department of Corrections. (7-6270)

- **Art Barberan**

Chief of the Multistate Bureau's Western Regional Office located in Los Angeles...Formerly Assistant Chief of the Western Region. (213) 384-5148

- **Al Conte**

Systems Administrator for ISO. Formerly manager in PDS. (7-9006)

- **Alan Golobski**

Chief of Revenue Accounting Bureau. Formerly Audit Manager for Texas Comptroller. (7-4456)

- **Harry Grossman**

Chief of Property Tax Bureau. Left private law practice to join DOR's Local Services legal staff in 1980. (7-4231)

- **Bob Hamilton**

Deputy Bureau Chief for BAER...In charge of forms section and printing. Formerly V.P. for College Stores, Inc. (7-7429)

- **Don Lamb**

Chief of the Multistate Bureau's Chicago Midwest Regional Office...Held senior tax management positions with several "Big 8" accounting firms. (312) 987-9040

- **Mary McAuliffe**

Code of Conduct Coordinator. Formerly Attorney for Boston Police Department. (7-8662)

- **Mark McQuillen**

Federal/State Exchange Officer. Promoted to position from Non-Filing Enforcement Unit. (7-8503)

- **Kevin Myles**

Chief of Estate Tax Bureau. Left private law practice in 1980 to join DOR as a Tax Counsel. (7-4436)

- **Barbara O'Connor**

Acting Chief of Records Management Bureau. Formerly Assistant Bureau Chief. (7-1976)

- **Joan Ramsdell**

Executive Assistant to the Commissioner. Formerly Administrator for President of Small Business Foundation of America. (7-4201)

- **Guy Sasso**

REAP Officer. 14-year DOR veteran. Formerly Assistant Chief of the Audit Bureau. (7-6042)

- **Ray Senier**

Deputy Director of Facilities Management. Formerly Facilities Management Procurement Officer. (7-6270)

- **Debi Spoerk**

Problem Resolution Officer. Formerly Federal/State Exchange Officer. (7-2135)

- **Sandy Steele**

Associate Deputy Commissioner, Enforcement Division. Formerly Problem Resolution Officer. (7-9490)

- **Dick Wall**

Director of Management Analysis. Formerly Director of Systems and Planning for the State Court System, ...raises prizewinning roses. (7-4241)

MISSING



TAJ NARBONNE

DOB: 6/18/71

Date Missing: 3/31/81

Missing From: Fitchburg, MA

Anyone who thinks he or she may have any relevant information about a missing child should call 1-800-622-5999, which connects with the national headquarters in Washington D.C. Calls may also be made to the Massachusetts State Police.

PERSONNEL BUREAU—MAKING CHANGES FOR THE BETTER

All the divisions, bureaus, offices, units and sections in DOR have important roles to play, but only one impacts every employee regularly. That is the Personnel Bureau, now located on the seventh floor of the Saltonstall Building. Besides issuing the popular weekly paycheck, the Bureau—led by Chief Walter McCarthy and Deputy Chief Rosemary Esdale—is responsible for collecting, recording and updating valuable information about each employee.

Personnel's most visible recent accomplishment was the allocation of Unit 6 pay raises and retroactive monies to the approximately 1,000 employees in that bargaining unit. Thousands of calculations and manual compilations were made by the folks in Personnel to make the Unit 6 pay raise a reality.

Walter McCarthy hastens to explain that Personnel is more than just a payroll agency. "Though issuing paychecks is certainly a significant part of what we do, we also handle other matters important to DOR's employees, like at-

tendance, promotions, health insurance, civil service certifications and so forth. We are, above all else, a service bureau and as such we play a number of different roles."

Beyond tracking employee attendance, the Bureau maintains up-to-date records of each worker's vacation days, personal leave and sick time. Much work on promotions, leaves, step increases and transfers is also handled by the Personnel Action section. Health insurance is another of Personnel's responsibilities and is no easy task. There are a number of different plans available and these must be matched to the varied needs of 2,000 employees. The Bureau also ensures that employees are informed of civil service listings, promotional exams and job openings.

Personnel underwent a massive change in the Summer of 1984 with the conversion to the computerized Personnel Management Information System, known simply as PMIS. Personnel records for all employees had to be converted with little time to do the job. The Bureau does the same job it always did,



The Personnel Bureau: "Above All, A Service Bureau"

but now performs much of it with state-of-the-art equipment and know-how.

Walter McCarthy concludes, "As I've said before and I'll keep saying, our job is to serve DOR. We run a tight ship and things are done by the book, but

you'll always find that we're glad to help and answer questions."

Walter McCarthy, Harold Puccini, Mary Schrader and Janet Demodena contributed to this article.

TUITION HELP AVAILABLE

Guess what, folks? Just like in the private sector, your employer is ready, willing and able to underwrite a portion of your education expenses!

Enhance your skills. . .acquire new ones! 350 DOR employees have taken advantage of this program during the past two years. Here's how you can too.

Who's Eligible?

Members of NAGE, Units One, Two and Six and Managers who:

- have been employed full time for at least six months;
- have applied for and received—each semester—a certificate of eligibility;
- have applied to and been admitted to an eligible course or program at a public institution of higher education in the Commonwealth including State colleges, community colleges, the University of Lowell, South-eastern Mass. University and the University of Massachusetts (except the Medical Center).

Where Can I Get a Certificate of Eligibility?

Department of Revenue Personnel Bureau, Room 700, Saltonstall Building.

What's In It For Me?

If you meet the above requirements you will be granted 100% tuition remission if enrolled in a State—supported program offered by the University of Mass. and 50% tuition remission if enrolled in a continuing education program at State colleges or community colleges.

What's It Going To Cost Me?

The initiative and effort to apply and, once accepted, any fees (application fees, lab fees, etc.), books, supplies and your own travel expenses.

Where Can I Get Additional Information?

Donald Cusack, Training Office 727-0192
Ann McNulty, Training Office 727-0192
Walter McCarthy, Personnel 727-4208

ELIGIBLE FOR BENEFITS?

Any DOR employee who thinks he or she may be eligible for benefits as a qualified challenged person, please contact Tim Foley at 7-4616. Tim is Director of the Office for Physically and Psychologically Challenged Persons.

AUDITOR SHINES IN CRIMINAL REFERRAL

It started as a routine day for **Michael Maynard**, an auditor assigned to the Worcester Office. He had come up with the idea of targeting his audit efforts on area pizza parlors and discussed this plan with a colleague. Later in the day the colleague pointed out a "for-sale" ad in the classifieds listing a pizza parlor as taking in **\$4,000** a week in sales. Mike checked the shops' meals tax filings with the Department and found that the owners were reporting only half of that figure. Mike then called the realtor mentioned in the notice and feigned interest in buying the shop. In discussing purchase with the realtor, Mike was told that the owners kept two sets of books. One, the "real" book, showed what sales they actually made. The second book contained falsified, understated sales figures and tax information "to show to the tax man."

Mike immediately relayed his discovery to his supervisors, Paul Paroyian and Guy Sasso, who in turn immediately referred the case to the Criminal Investigations Bureau. Mike and an investigator from CIB arranged to meet with the restaurant's owners. With Mike posing as an interested buyer and the CIB staffer as his business partner, the two were able to get a look at the fraudulent book. It didn't take long for follow-up action.

Mike and the investigator reappeared the next day with State police officers at their side and a search warrant in their hands. The case was referred to the Attorney General's Office, and the owners were indicted in August. In February, they were convicted and were given a \$10,000 fine—the second largest ever imposed for State tax evasion.

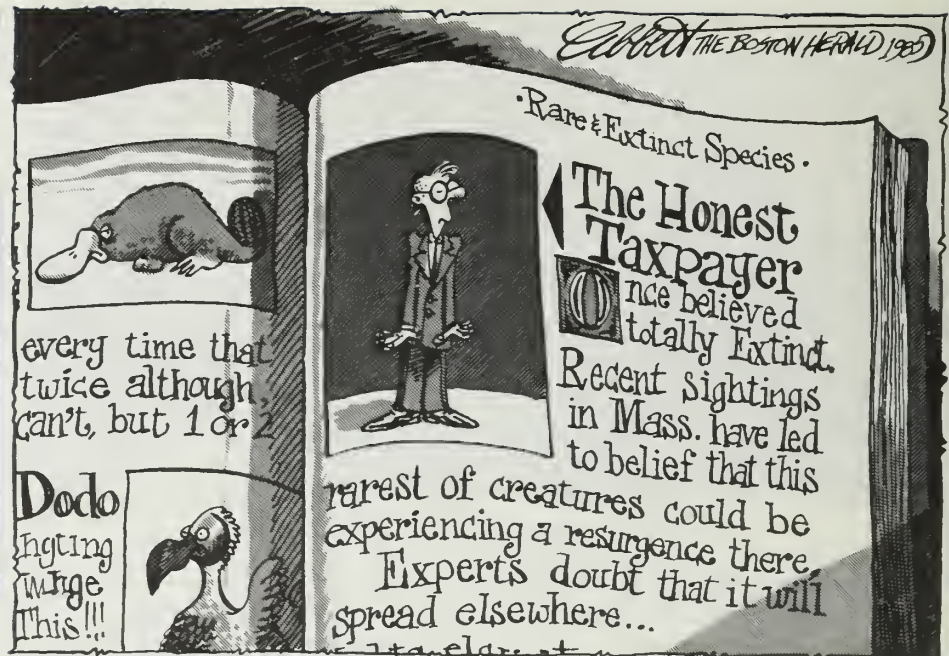
According to CIB managers, the case had just the right ingredients: a young and very sharp auditor, an experienced supervisor and a seasoned criminal investigator. Mike used an inventive audit approach by zooming in on specific business types. He also did his homework and was able to recognize a potential fraud situation and refer it to the proper authorities.

CIB Deputy Chief Fred Colbert is highly pleased with the handling of the

case. "This just goes to show what can happen when the people in Audit and Compliance share their research and expertise with our investigators. Auditors are the front-line people here. They know their work and can spot fraud better than perhaps anyone."

Mr. Colbert sees the case as a victory for the honest taxpayers in the Commonwealth. "It highlights the importance of CIB's referral training program, which teaches auditors what to do—and what not to do—in a case like this," he commented.

First Deputy Commissioner Thomas D. Herman added, "Quality referrals are the lifeblood of CIB, and creative auditors like Mike Maynard are the lifeblood of DOR. Catching offenders and bringing them to justice not only increases voluntary compliance, but makes the jobs of other auditors so much easier."



Reprinted with permission of the Boston Herald

WHO WE ARE AND WHAT WE DO The Non-Filing Enforcement Unit

Since our beginning three years ago, we've grown from three to almost 20 employees and last fiscal year we generated \$3,000,000 in revenue from 2,000 delinquent tax returns. We've become a true 'profit center' in the Audit Bureau's Income Tax Section.

What do we do? Simple: we hunt down people who have failed to file tax returns. Up until now, we've concentrated on income tax, but with the help of all the great people in Audit, we've turned the corner into other taxes and look forward to breaking these new areas wide open. This is where you come in. You're the eyes and ears of DOR. We need you to be on the lookout for unregistered businesses and delinquent returns and to let us know when you come across them. We'll pursue them, register them, secure the returns and see that they continue to file or refer them to CIB. That could mean millions of dollars in added revenue.

We also handle many citizen complaints concerning taxes, e.g. suspected falsified returns, non-filers, tax fraud, etc. We are not equipped to handle partial payment agreements, abatements,

assessment inquiries and the like—only audit issues. So if you get a tip, please let us know by calling 7-1377 or 7-1379.

That's what we do and this is who we are:

James Craven, Flora McLaughlin, Joseph Marini, Mark Desmond, Lisa Ferrara, Edith Langelier, June Anderson, Paul Blanchette, Jr., Cecil Cozier, Joel Demosthene, Karen Garvey, Sheila Hamilton, Jeffrey Hunt, James Kirsliis, Michelle White, Henrietta Wong, and Marian Young.



FOCUS ON FITCHBURG

The Fitchburg District Office is located in the heart of Fitchburg on 470 Main Street, and it serves not only that city but 40 surrounding communities in the Montachusett Region. Fitchburg is the largest city in the region and is known as a paper manufacturing center. It was selected as an All American City by the National Municipal league in 1971 and was honored again in 1981 for civic improvement.

Twelve people staff this busy district office. The Taxpayer Assistance counter—covered by Lucy Hutchinson, Grace Kearney, Gary Barbin, Nehemiah Richardson and Joseph Trent—has already served over 3,500 taxpayers this filing season. The Compliance staff has collected over a million and a half dollars in delinquent taxes since the beginning of the fiscal year. The Compliance staff includes Brendan Bolan, Mary Baleno, Lance May, Tom Yacuzzi, Patrick Lombardi, Susan Carolis and Dale Willette.

Arthur Cellucci retired in December from his position as Fitchburg Office Manager after 28 years with DOR. A party held in his honor on January 12 was attended by over 300 people—on Super Bowl Sunday no less! Not only could his co-workers, relatives and Shrewsbury officials be found at the



Some of the friendly faces greeting taxpayers at the Fitchburg District Office. Pictured above from left to right are: **Gary S. Barbin**, **Nehemiah E. Richardson**, **Mary J. Moynihan** and **Joseph S. Trent**, seated are: **Lucy M. Hutchinson** and **Grace N. Kearney**.

Driftwood Restaurant in Shrewsbury that night, but Commissioner Jackson and a number of Worcester County officials went as well to wish Mr. Cellucci

health and happiness in the coming years.

Gary Barbin and **Lucy Hutchinson** contributed to this article.

MULTISTATE AUDITORS RECOGNIZED

September 17th was a special day for several outstanding employees in the Multistate Bureau's Atlanta-based Southern region. Bernie Crowley, Multistate Bureau Chief, who was on hand for an intensive two-day staff meeting, presented an award inducting Lee E. Hiteshew, Ralph H. Weber and David L. Helms into the Southern Region's

"High Achievement Club." They became the charter members of the Club, which has been established to recognize high achievers exceeding their goals for a given year. The Club plaque will hang next to the Massachusetts flag near the office entrance and will be updated each year with the names of those auditors achieving membership.



Kevin Myles (center) new chief of the Estate Tax Bureau oversees both new quarters in the Little Building, 80 Boylston Street, and a new estate tax law. With a staff of 64, DOR's Estate Tax Bureau processes 28,000 returns a year (95% of which are closed within 3 months) and services 150 walk-in "clients" a week on a year-round basis. Seated from left to right are: **Ruth McGreevey**, **Jerry Simpkins**, **Kevin Myles**, **Gertrude O'Brien** and **Pamela Clark-Fields**.

TAXING HUMOR

On a typical day during filing season, TPA fields approximately 3600 phone calls. Some are quite amusing while others rather poignant...

- One taxpayer called in to say that his dog had just eaten his refund check. He wanted to know "what should I do"?
- Another came in for help in preparing her return, and when asked her occupation, responded with... "Protestant."

Human Interest

- Taxpayer Assistance received a phone call from a frightened woman who wanted a taxi. The DOR operator explained that she had reached the State Tax Department, not a taxi service. But she was frantic. Her husband was desperately ill and needed either an ambulance or a taxi. The operator immediately called 911 as well as a taxi service. Several days later, the same operator received a phone call from the woman, thanking DOR for its prompt, if impromptu service, saying her husband made it to the hospital just in time.
- A sight-impaired Program Manager for WZLX came into TPA for help on his State tax return. The man was so pleased with DOR's service that two days later he dedicated WZLX's afternoon programming to TPA staff. And the first song he played? Yes...the Beatles' "Taxman".

QWL SITES (continued from page 3)

For more information on QWL and how it can work for you, call **Ann McNulty** at 7-0192 or Co-Coordinator **Karen Kolaczkyk** (7-0956). Other committee members are Co-Chairpersons **Walter McCarthy** (Personnel) and **Thomas McAuliffe** (Natick), **Richard Colvario** (ISO), **Edward Condon** (Audit), **Diane Fallie** (Revenue Accounting), **Myrna Masse** (Labor Relations), **Joan Joyce** (Revenue Accounting), **Max Money** (Human Resources), **Florence Lewis** (Revenue Accounting), **Christine Truax** (DIB) and **Frank Scharaffa** (Abatement).

OUTSIDE ACHIEVEMENTS

Grady Hedgespeth (BAER) is Research Section Chairperson of the National Association of Tax Administrators (NATA). NATA is an association of tax professionals who meet regularly to share new ideas and discuss topics of interest to those in the field of taxation across the country...Also at the NATA helm is CIB's **Fred Colbert** who serves as Chairman of the Tobacco Tax Section for 1985-86...Members of the Finance Bureau were the guests of the American Society of Women Accountants at a dinner at Anthony's Pier 4 on March 10...attending were **Ena Squires**, **Jim Romano**, **Kathie Fallon**, **Jeanne Indrisano**, **Len Desautelle** and **Sophie Antonakus**...**Tim Foley** (Employee Programs) was named Advisor on Handicapped Affairs to the City of Boston by Mayor Raymond Flynn...**Laurence Paluzzi** of Audit won an "Outstanding Young Men of America"

Award for community involvement...he was nominated by State Representative Suzanne Bump of Braintree...Also from Audit, **Richard Barr** was elected to the Board of Trustees of Colonial Village Condominiums in Arlington...Bureau of Local Assessment Chief **Jane Malme** has been appointed Chairman pro-tem of the new State/Provincial Assessment Administrators section of the International Association of Assessing Officers...**Arnold Kanter** (Bureau of Accounts) received an MBA from Suffolk University and **Claire Barker** (MDM/TAB) received an MBA in Public Management from Boston University...Records Management's **Christopher Dailey** has been accepted to New England School of Law...**Laurel Placzek**, Western Field Examiner with the Bureau of Accounts, has passed the big exam and is now an official Certified Public Accountant...**Donald Lamb** (Chicago) has co-authored a book entitled Leverage Buyout, pub-

lished by Dow-Jones Irwin. He has also been elected Treasurer of the Lutheran Church of the Good Shepherd...**Matthew Kut** of the Brockton Office attended a U.S. Ski team training camp in Colorado and took first place in the Giant Slalom event...**Donna** "How Does She Do It?" McDaniel spent her "vacation" working in the Youth At Risk program. Donna was instrumental in bringing the program to Boston's troubled adolescents. She is a former selectman of Southborough, is presently on the Zoning Board of Appeals and chairs the Committee to Increase Participation in Town Government in that town. She has also done volunteer work for the Appalachian Mountain Club. She keeps house and is the single parent of two single boys. And somehow she manages to swim every day; **Our** question of the week: Does Donna ever sleep?...

SPECIAL NOTES

Thomas and **Anne Foley** of the Springfield Office welcomed back their daughter Ellen from her year of study in China...The **Springfield DO** helped to raise \$250 for the annual "Hike For Kids," a fundraiser sponsored by a Western Mass. United Way agency. **Nick Cosmos** of Compliance completed the 30k walk to collect the \$250 in pledges and a case of cold beer at the finish line...**Robert Adams** rejoined the Compliance people in Salem after four months in Peoria, Arizona...Proud mother **Rosemary Esdale** reports that her daughter Carol, manager of Ann Taylor of Newbury St., Boston, has recently received a slew of awards from her employer: Best Interior, Best Training and Development program and "Manager of the Year." There are 60 stores nationwide. Carol will be directing the interior design of two of them...Salem's **Compliance Bureau** has moved into new office space on the second floor of 10 Colonial Road, Salem...everyone is enjoying the new office...

O·S·G·A·N·I·A·N Spells OSGANIAN

On March 19 Deputy Commissioner **George Osganian** was honored at a luncheon held at Locke-Ober's by his fellow executive managers to commemorate his 35th anniversary with DOR. A surprise party was also held for George by the Processing Division. For his outstanding service in the ever-shortening refund process, George has set the ultimate goal for himself and his proud and record-setting troops—the dry cleaning slogan—"In by 9:00 out by 5:00."

REMAINING STATE HOLIDAYS — 1986

Mon Apr 21	Patriots Day
Mon May 26	Memorial Day
Tues Jun 17	Bunker Hill Day
Wed Jul 4	Independence Day
Mon Sep 1	Labor Day
Mon Oct 13	Columbus Day
Tues Nov 11	Veterans/ Armistice Day
Thur Nov 27	Thanksgiving Day
Thur Dec 25	Christmas Day

Revenews March 1986

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue

Ira A. Jackson
Commissioner

Harry M. Durning
Director of Communications

Patricia Flanagan
Editor

Anne Noonan. Hannah Hosom
Writing, Photography

Patti Mangano
Typography, Graphics

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DEPARTMENT OF REVENUE

"WHAT'S THIS, MIAMI VICE?"



Boston Herald

Seizure's Dave Droz counts seized cash

June 5 began like most other mornings at Sullivan's Tap, just across from Boston Garden. By 11:00 A.M., its long bar was already half filled with regulars sipping beer and chasers, warming up for the fifth Celtics-Rockets playoff game that evening.

Suddenly, John O'Reilly, Assistant Chief of the Compliance Bureau, and a DOR seizure team, followed closely by a Channel 4 TV crew, Frezzi lights ablaze, burst through the door.

"What's this, Miami Vice?" a startled patron stood up and asked, according to *The Boston Herald*.

"Ladies and Gentlemen, this place is being seized for non-payment of taxes," announced Harry Durning, DOR's indomitable Communications Director, himself impressed into seizure service that day.

And so began the largest coordinated seizure in DOR history. At the same

(continued on page 9)

DOR'S TOP FILING SEASON TPA HELPS RECORD NUMBERS

How do you spell success? T-H-A-N-K-Y-O-U!! That's the word from thousands of taxpayers who received free direct assistance this year from TPA staff across the State.

In fact, TPA serviced a record half million people. On the telephones, we answered 350,000 taxpayers at an average speed of 17 seconds, half a minute faster than last year. And hardly anybody hung up on us. Only three percent of the calls were abandoned as against 32 percent last year before we got our new computerized telephone system into full use. TPA Chief Bill Kelley says, "This was our smoothest filing season ever."

DOR's Community Outreach Program also contributed significantly to the success of Filing Season '86 by assisting 38,000 taxpayers — mostly senior citizens, minorities, the physically challenged and low income taxpayers — a 32 percent jump over last year. There were 680 outside assignments — 25 percent more than last year. Sobhana Oum, Laura Chan, Lester McLain, Rick Holland, Karen Gibeau, Mike O'Neill, Frank Botta, Peter Benkus, Paul Hutchinson, Bill Fitzgerald, Kathy Maillet, Dave Kramer, Chris Foley, Bob Correira, Bob Kulch and Yvette Johnson and others took to the road from December

(continued on page 3)



Tobey Berlin

Service at the TPA counter in Boston: across the state over half-million taxpayers served

PRIDE IN PERFORMANCE AWARDS ANNOUNCED

Nine DOR individuals and Units have been awarded Commonwealth Citations for Outstanding Performance, Commissioner Jackson announced June 27, 1985.

These awards focus attention upon consistent, positive achievement by individuals and teams of state workers.

Commissioner Jackson hopes you will join him in congratulating the following DOR employees:

**Certification Unit, Compliance Bureau
Community Outreach Program,
Taxpayer Assistance Bureau**

**Bernard Crowley, Multistate Bureau
Lucille Bayes-Hamburger, Property
Tax Bureau**

**Lillian Johnson, Human Resource
Development**

**Barbara Kennedy, Compliance
Bureau**

**Nancy Maglione, Bureau of Accounts
Edward O'Connor, Multistate Bureau
User Developed Mapper Applications,
Information Services Organization**

BILLION DOLLAR BOOM

Fiscal 1986 was a phenomenal year, with total revenue up over \$1 billion and all sorts of old records smashed.

As Revenews went to press, the final figures were still coming in from all quarters. But the preliminary report on June collections totaled some \$850 million, an all-time high for any month. Total collections for the year will be approximately \$7.473 billion, 16.5% over 1985.

We'll have stories on more of the many stars involved in coming issues. But a few highlights here and in the charts on the following pages:

Compliance Bureau Collections
-- \$183.9 million, 52.9% above 1985.

Audit Assessments were
\$256.9 million, 64.8% above 1985.

**The number of Property
seizures reached 183, 22%
over 1985.**



Stephen Frank

SOME THOUGHTS ON THE FUTURE

Commentary by Ira A. Jackson

DOR lives today by the motto: honest, fair and firm tax administration. That's what the public deserves and expects from us, and that's what all of us have been delivering. A trust and a bond has been established between the public and DOR that is very rare in government. It's one that we must all work hard to preserve.

Over the past three years our record both in collecting revenues and providing service to honest taxpayers has been outstanding. I'm hoping that we can make equal progress over the years ahead in also becoming a model agency in terms of how we deal with one another. That means making sure that all of us — myself included — practice what we preach . . . that we are as honest and fair and firm in our dealings with each other as we are with the public that we serve. And that suggests that all of us — myself included — still have a long way to go.

Honesty, to me, means not only integrity, but also openness — openness to change, to constructive criticism, to participation in decision-making. Honesty means admitting more often than we do when we are wrong or when a system isn't working. For my part, an honest DOR also means listening and learning from more of you as to how things really are, then being more responsive to what you need from me to do your jobs right,

so that you can truly be "all that you can be."

Firmness in DOR means being professional and demanding, not only of others, but of ourselves. We should never ask anyone to do more for us than we are prepared to do ourselves. We should never take the easy way out by ducking behind the post or saying it's someone else's job. Firmness means being tough enough to get the job done despite the obstacles. And firmness also means making sure that we not only go about our business quickly, but correctly.

Fairness means recognition, rewards, and communication. It means fighting for decent pay for Unit 6 and Unit 1 through collective bargaining, and it means fighting as well for raises for managers. It means insuring our employees work with the latest technology. It means quality office space, quality of working life and taking the time to say "Thanks" and "Thanks" again. Fairness means genuine opportunities for career advancement, and the chance to take advantage of those opportunities. Finally, I hope fairness means having some fun and taking time out to tell a joke or pat a fellow worker on the back.

I recognize that we've still got a long way to go in terms of making DOR that kind of place. But we've accomplished what would have seemed the impossible over the last three years in doing what the public deserves and demands from us. Now let's be as demanding on ourselves in making our 'family' here at DOR just as honest, firm, and fair as we can.

As always — *thanks!*

REMAINING STATE HOLIDAYS — 1986

Mon Sep 1	Labor Day
Mon Oct 13	Columbus Day
Tues Nov 11	Veterans/Armistice Day
Thur Nov 27	Thanksgiving Day
Thur Dec 25	Christmas Day

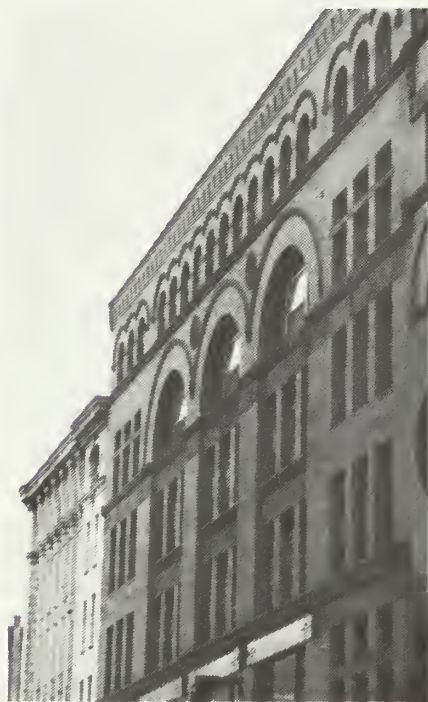
LOCAL SERVICES ON THE MOVE

Commissioner Ira A. Jackson and Deputy Commissioner Edward Collins have announced that the Local Services Division will be moving to an historic building at 200 Portland Street in Boston. The selection of the new site followed nearly a year of planning and evaluation by the staffs of Local Services and Facilities Management. First Deputy Commissioner of Human Resources Tom Fitzpatrick comments, "We are all excited about the upcoming move and the cooperative efforts of both Local Services and Facilities. It's just one more example of what we can accomplish when we all work together."

The Division's move is scheduled to start in August. The work will be coordinated by Facilities Management in phases, with individual bureaus leaving the Saltonstall building at roughly three-week intervals. Facilities Management Director Sammye Akutsu notes, "Now that the selection has been made, our

work has just begun.

Deputy Commissioner Collins says,



Anne Noonan

Local Services' future home: 200 Portland Street

"I think we can all be very happy with the choice of 200 Portland Street. It will be a place where all of us can be proud to work."

Local Services' future home is a newly renovated brick building at the corner of Portland and Causeway Street in the North End. Built in 1888, it is a classic example of Romanesque Revival architecture and was first used for furniture manufacturing. Local Services will occupy the second and third floors of the six-story structure.

"The renovated space will feature exposed brick walls, large oak-trimmed windows (which open) and carpeting. The building has been designated an historic landmark and is located in an area known as the Bullfinch triangle — named after a famous 1800's architect who designed many local buildings during and after the American Revolution," comments Leslie Kirwan, Special Assistant to Mr. Collins, who oversaw the selection process for Local Services.

Top Season *(continued from page 1)*

through April to assist taxpayers in their communities. "We've already been invited back for next year," noted Ms. Chan as several of her colleagues expressed the same sentiment.

More than 5,300 non-English speaking taxpayers were helped as a result of frequent visits to Boston's Chinatown, New Bedford's City Hall and the Spanish-American Union in Springfield. For the first time, Cambodian and Vietnamese examiners represented the Department at Southeast Asian Refugee Centers to prepare returns.

The 47 shopping mall assignments also got high marks for handing out forms and answering questions for 10,000 taxpayers. TPA even went to the Home Show to explain energy credits. "Many homeowners stopped by our booth before they went any further," commented senior tax examiner Angel Zayas, "to make sure they would get the most for their renovating plans."

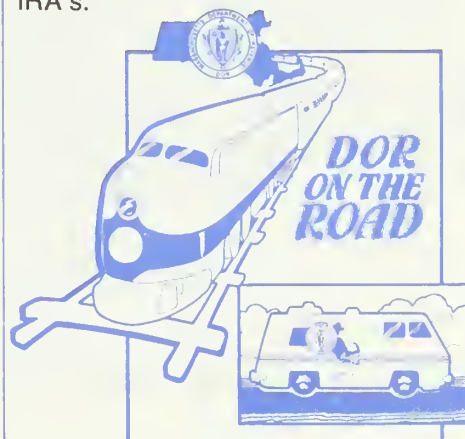
Then there was the indomitable TPA

ON WHEELS, a.k.a. the Taxmobile, which prepared returns at 93 sites across the Commonwealth and helped some 6,500 taxpayers. Although it sometimes suffered from mistaken identity as a local radio station, blood pressure clinic or even soup kitchen, the Taxmobile really pulled its weight during the filing season. More than 3,000 people were helped at Downtown Crossing and the Park Street Subway Station alone.

"The good news travels fast," says TPA Deputy Chief Pat Gatto. "We're convinced that one way or another every Massachusetts taxpayer heard of our services this year." Some TPA staffers became media celebrities. They produced more than 11 hours of original programming on cable and commercial television stations; appeared on 30 radio talk shows and interviews, and published a regular tax information column in five daily newspapers. And media activity has continued after the filing season.

The publicity certainly paid off in the

final days before The Deadline. On April 14, 14,000 taxpayers called or came by the TPA offices. On April 15, another 22,000 came through the doors to file returns or extensions and make payments. In Springfield the Taxmobile remained open until midnight at the Post Office, where a marching band and cartoon characters added to the evening's excitement. At the Dartmouth Mall, the Taxmobile was the star attraction in the parking lot where some local banks even set up shop to sell last minute IRA's.



PROCESSING: IN A WORD RECORD-BREAKING!

The 1986 filing season saw the hard working employees of the Processing Division chalk up new records for getting out refunds. And for two days at the end of the season some 325 DOR employees from senior managers on down and from all corners of the Department pitched in to help processing bank payments in record time — all for the benefit of our customers, the taxpayers of the Commonwealth.

The nearly 1.7 million people who filed error-free returns by April 15 had refund checks in the mail in an average of 16.3 days — well under the three-week turnaround promised just for early filers. All correct returns filed by the deadline were processed and the checks printed by May 15 — 19 days earlier than last year and nearly six weeks faster than in 1984.

DIB Chief Angelo Esposito noted, "It was a good feeling when my friends and neighbors came over and told me they got their refunds back so quickly — they couldn't believe state government could do such a good job."

If fast refunds brought cheer to individual taxpayers, the Department's performance in depositing payments was good news for the taxpaying public as a whole. Some 700,998 payment returns were filed by April 15 — over 92,000 more than a year ago. Yet all the checks

with those returns were in the bank by May 7 — 10 days earlier than a year ago. And that will mean an estimated \$630,000 in added interest income for the Commonwealth.

With the peak load for both refunds and payments coming at the same time, Deputy Commissioner Osganian asked for and got help to keep both operations moving at top speed.

"Deputy commissioners and bureau chiefs worked alongside our professional staff, secretaries and clerical workers. Everybody pitched in," Mr. Osganian noted. "It was a hectic couple of days. They really helped the Processing Division make its goal. They're a terrific bunch of people."

Westborough Sets New Deposit Record

Mr. Osganian had special praise for the 78 members of the Wage Reporting Unit in Westborough, who started working on the form-processing project early in March. The Westborough staff handled almost all the money in 498,000 Form 1 payment returns. "No doubt about it," Mr. Osganian noted, "those folks in Westborough were the key added factor in enabling us to set our new deposit record."

Grady Hedgespeth

Chief of the Bureau of Analysis, Estimation and Research, was one of 325 DOR employees who pitched in at the end of April



and the beginning of May to help the Processing Division set its new record for fast deposit of income tax payments. Here are his reactions to that experience.

It was a couple of days I won't forget.

I came away with new respect for the people in the Data Integration Bureau who do that work day after day. And I and others from BAER learned some lessons which are going to be helpful to us in redesign of forms. So, in the end others will benefit from this experience as well.

At first glance, the work in the pre-screening unit on the Fifth floor may look easy. Well, it's not. There's a lot more concentration involved than I'd imagined. And it's not easy to maintain that concentration when you do the same thing over and over for hours on end, day after day, week after week. One other point. Those of us who volunteered to help out for a day or two didn't have the same high performance standards as the regular staff in Data Integration.

And now to the learning curve. People had told us before that our payment return envelopes were on the small size. I agreed, and we were already committed to making a change next year. After my two days of opening, that change has become a cause with me. And my apologies as well as my applause to those who worked with this year's envelopes all season long.

Working with the forms in volume also gave me a better feeling of other changes we might make in instructing people where and when to put staples.

In brief, I'm glad I helped out. I'll have a warmer feeling next year for those good folks on the Fifth floor. And maybe with the coming change in the envelope, they may feel a little better about me and BAER.



Processing Division: breaking records and exceeding promises

Tobey Berlin

WESTBOROUGH: MAKING A DIFFERENCE



Mike Scholastico

Staff of DOR's Wage Reporting Unit take a break outside of their new quarters in the Westboro Executive park on Route 9. The new location boasts a spacious and modern workspace and is close to restaurants and shopping areas. Employees here work as part of the processing Division's Data Integration Bureau and are primarily responsible for collecting and recording withholding information from all employers in the Commonwealth.

OASIS IS IT

Yes, six heads are better than one — at least in naming DOR's new Digital office automation system. Six people submitted the winning entry in the "Name the Office Automation System Contest." "OASIS" was chosen as the most original, combining "OA" (office automation) with "SIS" (system) to suggest the image of an actual oasis, something providing relief and assistance.

OASIS was submitted by Leigh Fiorillo (ISO), Geralyn Foy (Compliance-Cambridge), Camille Gradozzi (MDM/TAB), Anthony Hart (Local Assessment), Francis LaMagdelaine (Springfield D.O.), and J. Barry Neas (DIB). Runners-up in the contest were as follows:

"DOR-WAY"—Paul Quinn (REAP-Cambridge)

"PRIDE"—Valerie Casella (ISO)

"REV-UP"—Eileen Robinson (DIB-Westborough) and Maria Salvia (Audit-Cambridge)

Congratulations, winners all! Prizes and a Commissioner's luncheon are in the offing.



Tobey Berlin

Oasis Winners from left to right: Anthony Hart (Local Assessment), Camille Gradozzi (MDM/TAB), Geralyn Foy (Compliance-Cambridge), J. Barry Neas (DIB), Leigh Fiorillo (ISO), and Francis LaMagdelaine (Springfield D.O., not present).

DOR HITS THE BIG TIME

The DOR has hit the big time in the media in a very positive way.

The success of our Amnesty and the overall enforcement and service effort which accompanied it has now received extensive coverage in the national media, both print and broadcast.

Latest in the hit parade was the May 26 edition of *Time*, which cited DOR's accomplishments in an overall review of the Massachusetts success story. That came on top of earlier articles in *Newsweek*, *Business Week*, *U.S. News & World Report*, *The Wall Street Journal*, and *The New York Times*. There has been broadcast coverage on both the NBC and CBS evening news programs. The ongoing debate over a national tax amnesty has given both Governor Dukakis and Commissioner Jackson the opportunity to tell more about the DOR story in letters not only in the *Journal* and the *Times* but also *USA Today* and *The Washington Post*.

There's been a lot of long, hard work behind the scenes by virtually all DOR employees to make our programs successful. But now recognition is there. And those responsible can be rightly proud.

-Ed.

—a collection of news items reported li

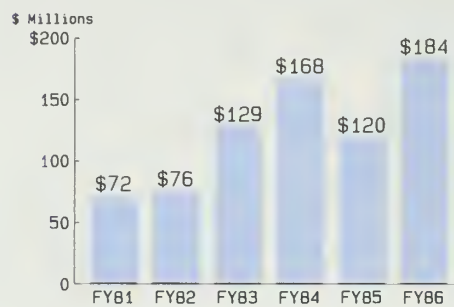
WEDDINGS: Shirley Zaveruha (Estate Tax) on December 14, **Bill McGoldrick** (Salem Audit) to **Eloise Dalrymple** (Audit) in December, **Jodi Pascarella** (Property Tax) on March 14, **Christine Giliberto** (Abatement) on March 16, **Sid Bullett** (Pittsfield Compliance) and his wife renewed their wedding vows on April 8, **Anthony Lamattina** (Abatement) on April 11, **Robert O'Neill** (TPA) on April 19, **Lisa Kerivan** (Westborough) on April 22, **Edward Condon** (Audit) daughter on April 25, **Brenda Morico** (Revenue Accounting) on April 26, **Debbie Gilardi** (Abatement) to **Lance Dupuy** (PRO) on April 27, **Barbara Hemeon** (Hyannis TPA) on May 10, **Sueann Nocera** (Westborough) on May 18, **Cheryl Gauthier** (Westborough) on May 18, **Mark Hamilton** (Greenfield TPA) over Memorial Day, **James Reynolds** (Personnel) on June 7, **Tanya Williams** (TPA) on June 21, **Ira Katz** (TPA) on June 29, **Beth Lemelman** (Determination) in June, **Laura Lauletta** (TPA) on July 19, **Bernie Schram** (Audit) on July 19, **Hugh Reilly** (Property Tax) on September 8, **Kelly Mitchell** (formerly from Westborough) on September 9. . .

ENGAGEMENTS: **Julia Bebe** (Personnel), **Geralyn Foy** (Compliance), **Gina Mirabello** (Revenue Accounting), **Michele Scimeni** (Revenue Accounting), **Mike Scolastico** (ISO), **Kelly Corcoran** (ISO), **Steve Warren** to **Abbye Klayman** (both of ISO), **Joe Borges** (ISO), **Diane Comeau** (MDM/TAB), **Judy Godding** (TPA), **Thomas O'Neil** to **Edith Langelier** (both of Audit), **Teresa Nerden** (Salem Audit). . .

BIRTHS: Daughters: to **Bill Graham** (TPA), **Daniel Wrin** (CIB), **Anthony Ferrara** (Abatement), **Carmine Santora** (Abatement), **George Mustacio** (Compliance), **Andrea Gualt** (Westborough), **Paul Hackett** (Westborough), **Usha Patel** (Westborough), **Susan Ross** (Fall River Audit), **Roberta Taylor** (Estate Tax — the baby's grandmother, Mae, works in Estate Tax as well), **Curtis Nelson** (Estate Tax). . . Sons: to **Donna**

Silva (Personnel), **Kathy-Jo Saulen** (Westborough), **Kim McPherson** (Westborough), **Terry Bradshaw** (Compliance), **Alex Simao** (Springfield Compliance), **Richard Lajoie** (Springfield Compliance), **Judith Volpe** (Compli-

COMPLIANCE COLLECTIONS



ance), **Patricia Owens** (Compliance), **Bob Carleo** (Legal), **Cathy Picardo** (Revenue Accounting), **Kevin Kelley** (Abatement), **Jerry Bello** (MDM/TAB), **Christa Donovan** (TPA), **Mary Ellen Sinagra** (TPA), **Iris Lee** (Audit), **Richard Elliott** (Audit), **Joanne Dixon** (Estate Tax), **Ann Herrmann** (Estate Tax). . . **Granddaughters:** to **Helen Cronin** (Revenue Accounting), **Gus Rancatore** (Determination). . . **Grandsons:** to **Rosemary Esdale** (Personnel). . . A **Great-Granddaughter** to **Helen Sala** in Records Management! . . .

Jodi Landry (Property Tax Bureau) was recently blessed with her first niece and Godchild. . .

DEPARTMENTAL ACHIEVEMENTS

Staff in the Criminal Investigations Bureau wish to thank all DOR employees who have referred high quality cases and they encourage more referrals. In one recent case, the cooperative efforts of Revenue Accounting, Records Management and Data Integration, working out of DOR's newly created "SPECTRUMS" unit, helped CIB nab a multiple filer who was sentenced to 3-5 years in prison — the longest sentence in state tax enforcement history! . . . The Determination Bureau congratulates **Ray Marrano**, **Mike Koumarianos** and **Beth Lemelman** on the super job they

did on the new motor vehicles procedures. . . the 128/495 Regional Office in Natick honored **Mike Cullen** and **Joe Senier** as the first two winners of the Outstanding Achievement award. Mike is credited with developing a training program for all Natick professional employees and introducing them to the main frame computer screens. Joe coordinated the successful Self-Assessment program and is responsible for tracking its future success. Both employees have been with DOR for just two years. . . **Jim Haley**, Chief of the Audit Bureau, treated his management staff to lunch to say "Thanks" for a job well done. . .

OUTSIDE ACHIEVEMENTS: Mar

Luvisi (BAER) has become a Girl Scout troop leader. . . **Bob Crist**, Chief of the Compliance Bureau, was recently appointed a Justice of the Peace. He has assured us that he is available to perform marriage ceremonies for any DOR employee — and at bargain rates. . . come on down! . . . **Virginia Johnson** (Affirmative Action and the folks in the Records Management Bureau report big things happening for **Joely Oliver** in Records Management. She was awarded a Boston Globe/U Mass. Boston Outstanding Student Scholarship which covers tuition and fees for four full years. And if that's not enough, Joely was recently invited by **Mayor Raymond Flynn** to attend a luncheon given in honor of the mayor of Koyoto, Boston's sister city in Japan. Joely lived with a Japanese family there for three weeks last year. Joely's mother, Beverly, works in TPA. . . Most of the Personnel Bureau took a weekend trip to Sugarbush Vermont to learn how to ski. Personnel's own **Janet Demodena** and her husband served as instructors and reported no broken bones. . . Also coming back in one piece and looking great was **Li Johnson** of **Tom Fitzpatrick's** office who took a two-week ski trip to Norway. . . **Elizabeth Shearer** (TPA) appeared in the Arlington St. Church production of H.M.S. Pinafore. . . **Debi Spoerk** (PRO

YEAR?

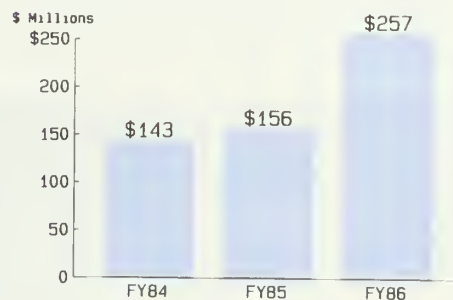
Divisions, offices and bureaus of DOR—

ought a new car. . . **Celeste Staples** of M/TAB is on the national board of Directors of the Little People of America Association, representing all of New England. She'll be attending the national convention in Dearborn, Michigan in July. . . A number of Compliance officers have just completed their first basketball season as part of a Cambridge league. The team, with the long play of **Jim Murphy**, **Tony Davis** and **Bill Burns** captured first place in their division. . . **Dick O'Brien** (Hyannis) just finished a successful coaching season in the West Plymouth Youth Baseball League for 11-13 year olds. In consecutive seasons his team went undefeated throughout the regular season and captured the league championship. Nice job, coach! . . . **Laura Martirosian** (Westborough) took a leave of absence for seven months to attend classes at the Assabet Valley Career Training Center in Marlboro in Secretarial/Office Automation. The school recognized her for outstanding academic achievement. . . **Rita D'Angelo** and fellow DOR secretaries met with Boston Mayor **Ray Flynn** during National Secretaries Week. . . members of the Abatement Bureau participated in the Boston Can Share project which stocks food pantries for the poor. **Chele Gomley** and **Kathleen Whoney** led the drive for the Bureau. . . another show of generosity comes from members of the Audit Bureau who donated a gift to the New England Home for Little Wanderers. **Robert Johnson** organized the effort. . .

TRAVEL: from Revenue Accounting: **Att Kelley** (Aruba), **Rosaria Oliphant** (Aruba), **Joan Raffa** (Bahamas), **Jean Simonelli** (St. Marten), **Phyllis Medina** (Santo Domingo), **Susan Con** (Florida), **Paul Barry** (St. Marco Island, Florida), **Helen Cronin** (Sebastian, Florida), and **Arnold Sobel** (Boca Raton, Florida). . . **Hyannis Compliance:** **John** (Naples, Florida), **Kathleen** (Fort Lauderdale), **Janet** (Fort Lauderdale), **Robert**

Jenkins (Montana and Wyoming), **Chris Haley** (Florida), **John Sweeney** (Cape Cod). . . **Greenfield:** **Bill Tisdell** (Florida). . . **Westborough:** **Margaret Phillips** and **Tammy Guertin** (Aruba), **Eileen Boardman**, **Joyce Andrews**, **Cathy Corsini** and **Kathy-Jo Saulen** made a bingo trip to Hudson, New Hampshire and came back with some big winnings! . . . **Personnel:** **Ann Marie Castaldo** (Aruba), **Gina Carter** (Bahamas). . . **Fall River Audit:** **Stuart Mello** (Hawaii). . . **Rulings & Regs:** **Harvey Pullman**, **Lois O'Connell** and **Susan Roche** to Florida. . . **Property Tax:** **Lucille Bayes** (Florida), **Gwendolyn Grice** (Maryland), **Ruth Poole** (Florida). . . **Determinations:** **Alma Byrne** (Puerto Rico), **Gary Martin** (St. Thomas, St. Martin and Nassau). . . **Compliance:** **Robert Crist** (Bahamas), **Raymond Palmegiano** (Florida), **Stephen Gallagher** (Florida), **Sandra Addison** (Hawaii), **Steve Pawlowski** (Bahamas), **Beatrice Thompson** (Ireland), **Ruby Jones** (Bahamas). . .

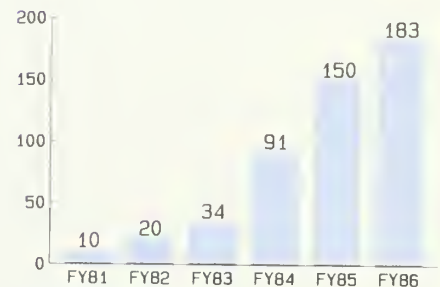
TOTAL AUDIT ASSESSMENTS



Lowell Compliance: **Dana Dodge** (Hollywood, San Diego and Mexico). . . **Estate Tax:** **Pamela Clark-Fields** (Jamaica), **Bea Luzzatto** (California). . . **ISO:** **Mary Pedrazzi** (Florida), **Carolyn Dunford** is participating in a cultural exchange program that will see her spending the month of August in Japan. **Manja Shivawamz** will be visiting relatives in India and **Joe Borges** will be doing the same in Portugal. . . **Hyannis TPA:** **Lisa Zacchini** (Hawaii). . . **Data Integration:** **Irene Castaldo** (Aruba). . . from **Bureau of Accounts:** **Arnold**

Kanter (Aruba) **MDM/TAB:** **Elise Sandel** (California), **Camille Gradozzi** (Cancun, Mexico), **Bob Marden** (France and Germany), **Betty Margey** (Caribbean). . . **TPA:** **Tim Malloy**, **Dave Kramer**, **Angel Zayas**, **Elizabeth Osterndorf** (all to Florida), **Norma Murchie** and **Stella Sweeney** (Russia), **Laura Chan** (St. Marten). . . **Records Management:** **Mary Paglia** (to Las Vegas and a cruise to the Islands), **Millie Capello** (Montreal). . . **Audit:** **Jery Eng** (Disney World), **Denise Stone** (Hawaii). . .

NUMBER OF SEIZURES



SPECIAL NOTES: 22 Compliance folks recently joined Weight Watchers in conjunction with DOR's Lifestyle program. They plan to be "lean, mean collection machines" in time for the "RevOpen." . . . **Charlie Keegan** wants to thank all DOR employees who sponsored him in the recent Greater Boston Walk for Hunger; **Tom Parisi** of Compliance participated in the Walk as well. . . **Diane Fallie** from Revenue Accounting is at home recuperating from surgery and is doing very well. . . **Dave Brothers** (Compliance) recently treated his unit to dinner at Jimbo's — something about a bet he lost. . . **Rosemary Cody's** (Communications) youngest son will soon be graduating from high school and will attend U Mass. Amherst in the fall. Congratulations! . . . **Frank Harrison** and the Lowell Compliance crew are looking forward to their office's expansion. . . **Dominique L. Harris** danced three hours of aerobics to benefit the American Heart Association and hounded everyone in the Commissioner's Executive Office for their pledges. She personally raised over \$400.00 which exceeded her goal by 50%. . .

SPOTLIGHT ON HYANNIS

It's Early June. The summer traffic is already choking the streets near the Hyannis District Office. The annual wave of tourists and summer residents is sweeping over the cottages, motels, restaurants and marinas, and the staff in the Hyannis Office is prepared for the deluge.

A visitor is always greeted by at least two lines at the counter as you enter the Office. To the far right, people are registering marine vehicles with an employee from the Law Enforcement section of the Division of Fisheries and Wildlife. Boat owners can conveniently pay any taxes due and register their craft.

Expanded Responsibilities

The Hyannis Office's three sections — Taxpayer Assistance, Compliance and Audit — have long covered Cape Cod and the Islands. Its territory was recently expanded to go "over the bridge" through Plymouth County. All three units, despite numerous projects, appear undaunted by the task they face in covering their new area.

The Taxpayer Assistance staff of ten serves some 200 people each day over the counter, and handles 800 to 900 telephone queries each week.

Professionalism Praised

"The staff here is just tremendous," Supervisor Dick O'Brien says. "They're a really professional team, our front-line commandos of sorts."

The Compliance Unit, led by Chris Haley, readied itself weeks ago for the summer season. In the past, compliance actions were often taken toward the end of summer — and businesses or individuals would close up and leave before payment could be obtained. This year the unit prepared its lists of delinquents in the spring. Now, any cases which might ultimately require seizure can be handled when operators have their maximum income and the threat of closure has the greatest impact. The unit had already surpassed its Fiscal 1986 collection goal of \$8 million by the

end of May. Liens and levies have also exceeded the yearly goals.

The Audit section of the Hyannis Office had projected assessments of \$1.45 million. Like their counterparts throughout the Office, the audit staff has exceeded its goals and assessed nearly double that amount by the end of April. Then, in May, a \$1 million audit brought the total to \$3.75 million.

Focus on Non-Compliance

Over the summer the unit will focus on construction, time-sharing units and other aspects of the Cape's booming real estate business. "This year we'll be working with people on collecting the new rooms tax," Audit Supervisor Joan Grady says. "The towns obviously have a real interest in that tax, because the revenue reverts directly to them. So we expect to have more cooperation. We'll be hitting the seasonal places now, along with a meals tax drive and boat drives. It's apparent that we've a lot to accomplish, but with everyone pitching in, we'll do it."

Not The Same Old Stuff

Faith Murphy, who works under the

Special Projects office based in Cambridge, is helping to increase voluntary compliance of sales and use taxes on marine vehicles and aircraft. "We're getting the word out that what we're doing now isn't just the same old stuff," she says. "Our drives only lasted two weeks in the past. Now we're trying to maintain a continuous high profile to generate more voluntary compliance. We follow up on letters, phone calls — and people are coming in to pay up. We've had lots of cooperation from the harbor masters and the town halls. Slowly now it's coming, too, from the people who run the marinas, who realize their own potential liability. More importantly, though, we are communicating the message that everyone must pay their fair share. We've started early — striking hard and working hard to maintain the momentum — and that's what will affect attitudes."

Last year, Hyannis' three supervisors nominated their units for Pride in Performance merit recognition awards — and each received one. "That was last year," notes Chris Haley. "We haven't filled out any papers this year. I guess we're all too busy!"



The Hyannis District Office: keeping up with the hot summer pace.

M. Shea

GET A HANDLE ON STRESS



Imagine yourself in this situation. You are driving home from work on the Expressway and suddenly a car cuts in front of you. To avoid a collision, you slam on the brakes and cause cars behind you to do the same. As you continue your drive home, you think of all the things that could have resulted from an accident: serious injury to yourself or someone else, high repair bills, raised insurance rates, etc.

This bringing up of frightening thoughts is known as Catastrophizing and can

elicit sharp feelings of fear and anxiety. More importantly it can bring about physical responses as well, including raised blood pressure and increased pulse rate. Reliving an unpleasant situation can produce the same results.

The good news is that there's a way to deal with Catastrophizing. It's called Thought Stopping. It works like this. When you find yourself Catastrophizing or reliving an unhappy situation, say out loud: "Stop!", and connect that with a symbol such as a flashing red light or a stop sign. Then, turn your attention to a quiet scene or a photograph on your desk. It won't be long before Thought Stopping can become a regular part of managing stress and cooling out when things heat up.

If you have any questions on stress control call Nancy Sandock, Coordinator of the DOR Health Program, at 7-6217 or 7-0533.

MISSING



ANN GOTLIB

DOB: 5/5/71

Date Missing: 6/1/83

Missing from: Louisville, KY

Anyone who thinks he or she may have any relevant information about a missing child should call 1-800-622-5999, which connects with the national headquarters in Washington D.C. Calls may also be made to the Massachusetts State Police.

MIAMI VICE *(continued from page 1)*

time Sullivan's was being seized, a combined force of over thirty DOR agents, state and Boston Police and locksmiths were fanning out across Boston and Cambridge to close seven other popular watering holes.

All eight taverns are owned by corporations with interlocking ownership or management whose combined meals tax liability exceeds \$220,000. The establishments were allowed to reopen one week after being seized, but only after a Federal Bankruptcy Court judge ordered full payment of all taxes due the Commonwealth.

"This was a complicated operation. The Seizures Unit showed great teamwork and professionalism in synchronizing the closings," says John O'Reilly, Assistant Chief of the Compliance Bureau. Associate Deputy Commissioner Sandy Steele, Bureau Chief Bob Crist and Deputy Chief Terry Bradshaw stepped in to help regulars from both the Eastern and Western regional Seizure Units.

At press time, there were 183 seizures on the books for fiscal year 1986.

REVENOTES

DIRECT PAYCHECK DEPOSIT

- The Personnel Bureau offers all employees on a weekly payroll system the convenience of Direct Deposit. Direct Deposit allows you to have your paycheck directly inserted into a checking or savings account without waiting in line at the bank or carrying around large sums of money. For further information, please contact Julie Bebe at 7-4251.

OPEN COMPETITIVE EXAM

- An Open Competitive Exam is being held on September 6, 1986 for the Civil Service classifications of Clerical Services Levels I, II and III. The deadline for filing applications is July 25. For more information contact the Personnel Bureau at 7-4251.

SAVINGS BONDS

- Having a tough time saving? One solution is a regular payroll deduction which allows DOR employees to purchase U.S. Savings Bonds for as little as \$5 a month. This is a proven investment with market-rate interest guaranteed to be at least 7½%. If you wish to sign up for the U.S. Savings Bond Plan, see your bureau solicitor or call Campaign Coordinator Patricia Gatto at 727-1200 ext. 2402.

NEED A RIDE?

- Wanted: van riders from Kingston (Kingsbury Plaza) to Boston and Cambridge. For more information on arrivals and departures, call Bob Hamilton at 7-7429.

GOING ON VACATION?

Please remember to notify the Personnel Bureau/Payroll Staff 20 days before you leave on vacation for your advance.



DOR INITIATES ANNUAL BOSTON BAR SEMINAR

A seminar for lawyers on Massachusetts tax practice, organized by DOR and sponsored by the Boston Bar Association, was held on May 21. Rulings and Regulations Bureau Chief Kathy Parker coordinated the forum for DOR, at which the process of handling a tax controversy before DOR was outlined and discussed.

Nearly 200 people attended the half-day seminar at Suffolk University Law School, with eight DOR officials. First Deputy Commissioner Tom Herman keynoted the session. The other panel members from DOR included: Frank Holland, Appeal and Review Bureau Chief; Harry Grossman, Property Tax Bureau Chief; Kathy Parker, Rulings and Regulations Bureau Chief; Steve Shiffrin, Deputy Commissioner of the Enforcement Division; Phil Dardeno, Abatement Bureau Chief; Nick Metaxas, Deputy Commissioner and General Counsel, and Mike Porter, Legal Bureau Deputy Chief. Linda Marie Irvin, Commissioner of the Appellate Tax Board, provided some tips on practice before the ATB.

Long Overdue

"A state tax practice seminar for lawyers is long overdue," said First Deputy Commissioner Herman. "It's an exciting initiative consistent with the Department's emphasis on communication and service. If it helped us toward a more equitable and efficient system of tax administration, everyone is a winner. I am hopeful that the seminar will become an annual, sell-out event for the legal community."

SYD ROSE ENTREPRENEUR PAR EXCELLENCE

A soaring entrepreneurial spirit, broken records and a staff working in overdrive have marked the past few years here at DOR. Individual employees have begun to receive public notice for their contributions to the Department's successes. One such person is Syd Rose, whose creativity and tenacity have already translated into millions of dollars for the Commonwealth.

Syd is a tax examiner assigned to the Audit Bureau's field income section. He has been with DOR for a little over three years. The concept for his project dates back to the winter of 1985 when, in the normal course of examining taxpayer returns, he discovered a possible loophole in the reporting of partnership income. Feeling that further investigation would lead to increased revenue, he asked for and was given clearance to act on his hunch.

Zooming In

At the Westborough records center Syd single-handedly looked at more than 16,000 partnership returns. "I looked at each return for 30 seconds or so," explains Syd. "I knew what I was looking for, so I could zoom right in on trouble areas."

His hunch was correct. Back in Cambridge, he and other auditors and examiners got right to work. The bottom line figures at the end of June show close to \$3 million brought in by the project. And

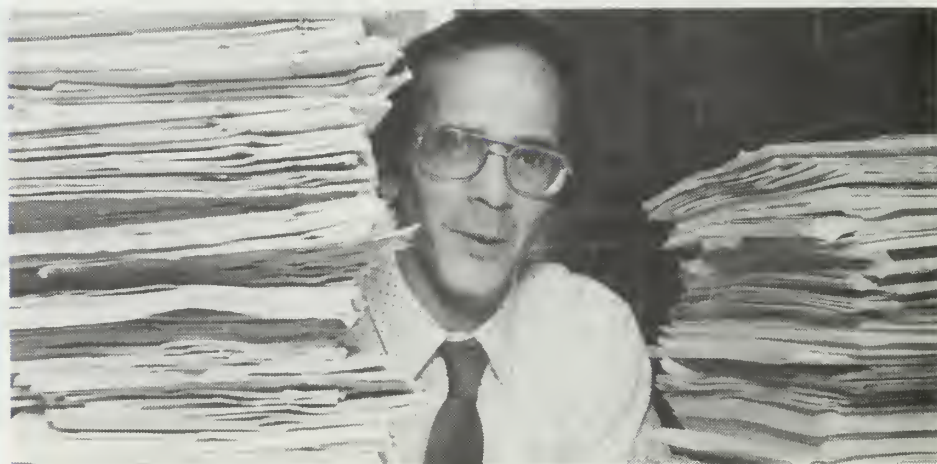
that's only for 1982 and 1983. Syd and other members of the staff — Paul Iannaccone, Stephanie Hamilton, John Murphy and Larry Marino — are just beginning to look at 1984 returns.

The partnership project has not only directly resulted in revenue collection; it has increased voluntary compliance in a once-untouched area. It also sends a message to honest taxpayers that the system is becoming more equitable. And the project earned itself notice in the *Boston Magazine* as part of an article on Commissioner Jackson and the Department at tax-filing time.

When asked about the celebrity status he achieved this past spring, Syd says, "Everyone likes to get praise, but pride and job satisfaction are far more important. And we have those things here. I'm lucky to have supervisors who are knowledgeable and willing to go out on a limb to test out new projects. And we're all lucky to have an administration committed to building us up — both on the job and in the public eye."

A Little Creativity

"Who would have thought just a few years ago," continued Syd, "that we could be involved in such high-level, innovative audits? What we have done here with the partnership project is to take a progressive approach to making tax law work better. Sometimes all it takes is a little creativity."



Syd Rose: Creativity, tenacity...and a sense of humor.

Tobey Berlin



Representatives of **Professional Secretaries International (PSI)** meet with Governor Dukakis as he designates Wednesday, April 23 as Secretaries' Day. From left to right are Rosemarie Cody (Communications), Ruth Murphy (General Counsel), Vivian Montouri (Enforcement), and other PSI members.

LET MEAP HELP YOU

"Has your life become a juggling act?" asks a poster hanging near the Saltonstall elevators. Another makes a positive statement, "We can help you see the light at the end of the tunnel." These posters — the work of the Massachusetts Employees Assistance Program (MEAP) — give us a comforting reminder that when things get tough, help is not far away.

Easy, Free confidential

MEAP is available to the Commonwealth's employees through the Department of Personnel Administration. Its main goal is to provide workers and their families with assistance in dealing with difficulties that hinder personal happiness and job performance. "MEAP gives troubled employees not only someone to talk to but an introduction to a variety of helpful services," says Walter McCarthy, Chief of the Personnel Bureau who coordinates the program for DOR. "Some examples of issues dealt with by MEAP are job-induced stress, depression, anxiety, family and relationship problems, and alcohol or other substance abuse — both everyday problems and severe crises."

Access to MEAP is easy, free and

confidential. An employee turning to MEAP for help first makes a telephone inquiry and then meets with a qualified staff member who assesses his or her situation. If necessary, a referral is made to a specialized service which handles the actual case management and follow-up. All expenses up to the time of referral are free both for employees and their families; other costs are usually covered by employee health plans. And employees can be assured of complete confidentiality. Your case file cannot be shown to anyone without your written consent.

Available Across State

Created in 1978, MEAP assisted 241 state employees last year. DPA officials report 196 cases in the first half of this year alone.

MEAP services are available to DOR employees across the state through either direct contact with a community agency or through MEAP's telephone referral service. DOR employees with questions about MEAP should call Walter McCarthy at 7-4208. For direct contact with a MEAP staff member, call 367-6960 in the Boston area or use the statewide toll free number 1-800-842-2248.

BONNIE MOYNIHAN TO DIRECT MASSTAX GUIDE

Bonnie Moynihan, formerly Legal Counsel of BAER, has been named Project Manager for the Masstax Legal Guide. Bonnie succeeds Ann Ryan, who has left DOR to join the Boston law firm of Ferriter, Scobbo, Sikora, Caruso and Rodophele.

The Masstax Legal Guide will be a multi-volume publication which brings together all materials relevant to Massachusetts taxation, including statutes, regulations, annotations of court decisions and departmental Letter Rulings and Directives.

"The Masstax Guide is one of our most important initiatives," said Commissioner Jackson. "We are sad to lose the considerable talents of Ann Ryan who has really gotten Masstax off and running, but we are extremely fortunate to have a respected DOR professional stepping in to take leadership responsibility on this vital project," he continued.

Bonnie has a Bachelor's Degree from Manhattanville College, a Master's Degree from Middlebury College and received her J.D. from Boston College in 1981. She will report directly to Sandy Steele and can be reached at 7-4601. Before joining DOR in 1983, Bonnie was a Project Manager for Professor Paul McDaniel of Boston College Law School and served as a consultant on his 1983 report on the Revenue Department. She resides with her husband in Cambridge.



Masstax Legal Guide past, present and future: Bonnie Moynihan steps in as leader, Ann Ryan bids farewell.

Tobey Berlin

MASSTAX DEVELOPMENT IN SEVENTH MONTH

DOR is now into the seventh month of **MASSTAX** development. The **MASSTAX** General System, designed by Arthur Andersen, continues on schedule toward expected completion at the end of June.

After the General Design is approved by the DOR, the Detailed Design Phase will begin and continue through December. This will be followed by programming, testing, training and implementation through March 1988.

The General Design is a definition of the approach and specifics of what the Department wants to do. The Detailed Design defines exactly how we want to do it.

The approval process for **MASSTAX** began with the inception of the General Design with the continuous involvement of DOR personnel. The participants include Subject Matter Experts — known as SME's — from various offices and bureaus. They are: Jane O'Hern, Administrative Assistant to the Commissioner, George Osganian, Deputy Commissioner for Processing, Alan Breen and Sandy Steele, Associate Deputy Commissioners of Enforcement, Bob Norton, Programming Manager in PDS and Dan Collins, PDS Deputy Chief. This group reviews design concepts, provides direction to the project team and helps identify complex issues requiring resolution.

Another group of participants from assorted bureaus provides detailed knowledge of the day to day operational activities of their areas. They are reviewing the details of the design such as screens and reports to assure that it meets their Bureau's needs.

Some of these folks include:

Dick Loconto — Compliance
Ed Condon — Audit
George Bogosian — REAP
Joe Scotti — Internal Audit
Arthur Simonelli — Abatement
Gus Rancatore — Determinations
Brian Sullivan — Special Projects



Hannah Hosom

Masstax's Subject Matter Experts meet to review the general design of DOR's new computer system. Clockwise from left to right: George Osganian, Allan Breen, Bob Norton, Jane O'Hern, Sandy Steele, Maureen Sexton and Dan Collins.

Phil Byrne — TPA
Barbara O'Connor — Records Mgmt.
Alan Golobski — Revenue Acctg.
Grady Hedgespeth — BAER
Jeff Ogilvie — Bankruptcy
Diane Garuti — DIB
Mary Jane Bertone — DIB
Gerry Ranelli — ISO
Marty Keogh — DIB
Bob MacPhail — Multistate
Matt Kelley — Revenue Acctg
Florence Lewis — Revenue Acctg
Bob Melia — BAER
Lorraine Byrd — DIB
Jim DiPietro — DIB
Eileen Hede — DIB
Janet Ginivisian — DIB
Mike Gallagher — Audit
Robert Mood — Audit
Jack Butler — Audit
Joe McCarthy — ISO-PDS
Dick Breen — ISO-PDS
Larry McCabe — ISO-PDS

DOR user involvement is vital throughout all phases of **MASSTAX**. This is your future, and if you feel that your bureau needs more information about **MASS-TAX** please contact the participants from your Bureau, or Dan Wasserman at 7-6478.

Revenews JULY 1986

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue

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Commissioner

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First Deputy Commissioner

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Revenews

GOVERNMENT DOCUMENTS
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COMMONWEALTH OF MASSACHUSETTS

DECEMBER 1986

DEPARTMENT OF REVENUE

NEW YEAR, NEW FILING SEASON

The Taxpayer Assistance Bureau has been gearing up since August for the upcoming tax filing season. The uncertainties of the past few months about both State and Federal tax law revisions have been settled. In the next couple of weeks, thousands of calls, letters and over-the-counter questions will begin to flood the Department, and TPA anticipates a blockbuster filing season.

To insure that our customers, the taxpayers, are given the fast, courteous and helpful service we promise, nonstop and complex pre-filing preparation is in full swing at Boston Headquarters and the District Office.

Because of the Federal Tax Reform Act, one of the most sweeping changes in history, TPA expects the number of calls to increase by a full 20% over last year.

Employees who handle Community Outreach assignments are ready to answer some federal concerns taxpayers may have in addition to the *continued on page 6*



TPA's new automation insures quick and courteous service.

COMEC CAMPAIGN RECORD-SETTING SUCCESS



COMEC Keyperson Max Money and helpers Barbara O'Connor, Ann McNulty and Mary Paglia.

DOR's 1986 COMEC campaign was a record-setting success with \$81,000 contributed by 94% of DOR employees. In all, 17 of 38 DOR offices had 100% participation. The average gift per employee was \$40.50. "We are grateful to all for their generosity," said Max Money, Director of Human Resources Development and Keyperson for this year's drive. "Each of us understands in some way the pain and suffering of those in need and responded to this year's appeal. 'Go 90!' was ambitious enough; achieving 94% was the result of nearly everyone answering the call." Joining Max at the COMEC helm were Acting Records Management Chief Barbara O'Connor and Ann McNulty, Assistant Director of Training. The massive task of record keeping was handled by Mary Paglia of Records Management. Together with the cabinet members and solicitors, 20% more was collected in 1986 than last year. DOR's performance exceeds the goal of 14% increase in contributions for each agency set by Administration and Finance Secretary Frank T. Keefe, who chairs the COMEC effort for all Commonwealth employees. And it

comes on a base of giving far above the Statewide average.

In addition to the regular employee donations, \$2,261 was collected from miscellaneous raffles, soda-can returns and collections conducted by seven areas in the Department. Dave Hegarty of Administration and Finance's COMEC office said, "Even with the final figures not in, it's clear that DOR's contribution has once again been outstanding. No other agency as large will match the Revenue Department."

"The holiday season here at DOR has always been marked by a spirit of giving," commented Commissioner Ira A. Jackson. "This year's results are phenomenal. I thank Max, Barbara, Ann, Mary and the 100 cabinet members and solicitors who volunteered so much of their time to the campaign. But most importantly it is the generous response of those 94% of DOR employees which made the campaign such a success. It's heartwarming to know that those in need of services provided by COMEC/United Way agencies will receive a year-long Christmas gift from the DOR."

A HOLIDAY MESSAGE

Commentary by Ira A. Jackson

Dear Fellow Revenue Employee,

Once again it's the holiday season -- time to give thanks and gifts, to celebrate with friends and family, and to prepare ourselves for the new year ahead. Once again, you have given much of yourselves both at work and to the numerous public service organizations which have come to rely on you for support. So, it is with heartfelt gratitude and pride that I take this opportunity to give my thanks to you and to look with confidence to the future.

As you know, the United Way/Commonwealth of Massachusetts Employees Campaign (COMEC) went beyond the goal to "Go 90." Some 94% of us gave a total of \$81,000, surpassing last year's record collections of \$69,000 by 17%. Involvement with the Blood Donor Program again brought Revenue employees into the limelight, with honors at a luncheon for those of you who gave five times last year.

Your willingness to give that little bit extra to those in need is just the beginning. I am often made aware of the many of you who contribute more than asked for on the job as well. I have had a chance to thank some of you for your remarkable achievements. Let me use this space to thank all of you, together, for helping to make the Massachusetts Department of Revenue truly an example of "honest, fair and firm tax administration." More than ever before, the State's taxpayers are looking to you for prompt and professional service. It is something they have come to expect on the basis of ongoing performance.

We at the Massachusetts Department of Revenue have much to celebrate and give thanks for. The year ahead can only bring more opportunities to prove our competence, dedication and concern for each other and our neighbors across the Commonwealth. So as we prepare for 1987, enjoy this joyous holiday time of year to its fullest.

With warm wishes for happiest and healthy holidays.



Commissioner Jackson recently celebrated with Pride in Performance winners and runners-up.

A COMPLIANCE CHRISTMAS

'Twas the day before Christmas, and all through Compliance,
the employees were busy completing assignments.

Looking professional in ties and in suits,
contacting taxpayers to settle disputes.

When out on First Street, there arose such a noise,
it was even louder than the work of the construction boys.
It must be Dick Loconto, with that beard and laugh so gay,
but he's not in a Mustang, he's riding in a sleigh.

We thought for a moment and exclaimed with delight,
St. Nick is here to see Compliance, and we were right.
He stepped into the elevator and pushed the button -- 3rd floor,
and two hours later, he was at our door.

He had come to thank us for all the money we'd collected.
He said, "All your hard work should not be neglected.
You should be proud of what you've done this year,"
and he opened his pack; gifts spilled everywhere.

Some golf clubs for Bob Crist, and some golf balls for Terry,
"Now don't lose these, Bradshaw," he laughed so merry.
For Dick Loconto, a trip to Disneyworld to see Goofy, his star,
and for the Seizure Unit, a brand new camera.

The new MASSTAX Program for the tax examiners,
and an OASIS system for each clerk,
he looked about and smiled,
"Now I think I've finished my work."

"Now wait a while...." he quipped as he winked
at Cambridge Supervisor Ray,
"I've some withholding taxes on my elves to pay."
He handed over a check and was quickly out of sight,
but we thought we heard him say as he took off in flight,
"MERRY CHRISTMAS to all, Compliance you're ALL RIGHT!"

Geralyn Page

DOR UNEARTH'S DAISY TAX EVASION

On October 20th a Superior Court judge in Boston levied the largest fine ever for State tax evasion in Massachusetts history. Daisy Systems Inc., a computer systems manufacturer based in Mountainview, California, pleaded guilty and was ordered to pay \$55,000 for failing to file and pay over taxes collected from Massachusetts customers on \$2.3 million in sales. Daisy Systems' evasion was detected as the result of an audit conducted by DOR's Los Angeles Office after an initial referral of the case from DOR's Chicago Office. The L.A. auditors then turned the case over to the Department's Criminal Investigations Bureau (CIB), which prepared the case for trial by the Office of Attorney General Francis X. Bellotti.

"This case showed DOR teamwork at its best — L.A. and Chicago Multistate Offices and CIB working together for the biggest criminal tax case in the history of DOR," said First Deputy Commissioner Thomas D. Herman.

"This is also the first conviction of a

THE CUOMO'S CONTROVERSY: The Facts

The Revenue Department has wrapped up its 1986 public disclosure of major tax delinquents -- those owing over \$5,000 for more than six months. December saw publication of two more lists -- one containing the names of those owing "trustee" taxes and the other with those delinquent on miscellaneous excise taxes.

Publication of the trustee tax list put the Department not only into the news but into the advertising pages of newspapers in Boston, Lawrence and Lowell. Cuomo's, the Salem, New Hampshire retailer at the top of the delinquent list, took out full-page ads attacking the Department for disclosing the company's \$2.6 million liability. The advertising contained completely erroneous information on the Department's actions.

The facts are: Cuomo's was doing business in Massachusetts at the time of the assessment. It had a warehouse in Lawrence, which the Department seized with court approval in October, 1983. With that warehouse and its own direct delivery service, Cuomo's was required by law to collect and pay over

non-domiciliary corporation by a state revenue department in the country."

Daisy Systems Inc. began doing business in Massachusetts in 1982, but neglected to file returns or pay over taxes collected until November, 1985. The company filed delinquent returns at that time, with taxes and interest amounting to \$150,000, which was later paid to the Commonwealth.

The Department's Multistate Bureau is responsible for auditing companies which do business in the Commonwealth but have headquarters in other states. The Bureau's five offices are located in Atlanta, Chicago, New York City, Pittsburgh and Los Angeles, with satellites in six other major cities. In Fiscal 1986 the Multistate team assessed some \$70 million in unpaid taxes from businesses across the country, up \$24 million from the previous year. Collections by the Bureau came to \$50 million, 142% above Fiscal 1985 collections of \$20.7 million.

sales tax of goods delivered into Massachusetts. The fact that it did not collect the tax is not an excuse; it's an admission the company operated at an unfair advantage over its law-abiding competitors both in Massachusetts and New Hampshire. The bottom line is: Cuomo's broke the law.

Contrary to what was claimed in the advertisement, Cuomo's did get proper notice of DOR's intent to publish its name. And despite another company claim, Cuomo's took no legal action to appeal its assessment and thus have its name removed from the disclosure list. The only current court case involving Cuomo's was an action brought by the Department as part of its collection efforts. Trial of that case is expected early in 1987.

As Commissioner Jackson summed up the matter in his response to Cuomo's ads, "The Department of Revenue will be vigilant in its ongoing effort to protect law-abiding vendors, by ensuring that the tax laws are enforced fairly and evenly. As for Cuomo's, we'll see them in court."

JOHN TRAN: Audit Transcends Routine



John Tran

The man who initiated the Daisy Systems, Inc. case is John Tran, an auditor in DOR's Los Angeles Multistate Office. Mr. Tran joined the Department three years ago after working for Florida's Revenue Department.

"This was the largest case I have ever worked on," said Mr. Tran, who was born in Vietnam. During the Vietnam War he came to the United States to study accounting at the University of Texas. When the North Vietnamese took over South Vietnam, John Tran was unable to return home. He became a U.S. citizen, received a degree in accounting, and went to work for the Florida Department of Revenue as a sales/use tax auditor. He then came to the Massachusetts DOR.

Art Barbaran, Supervisor of the L.A. office, notes the skill involved in Tran's Daisy Systems audit. "This was the first case of this type for our audit staff, so it was a hard one," Mr. Barbaran said, "Yet John Tran handled it like a seasoned professional, closely following Deputy Commissioner Tom Herman's guidelines for referring such cases to CIB. If not handled properly, cases such as this one can go right down the drain."

Since the Daisy Systems case, Mr. Tran and his fellow auditors have worked on two other cases and are developing a third. Their success has led to the opening of another DOR Multistate Office in Oakland, California. Now Mr. Tran and three other auditors concentrate their efforts on the northern California region. Although the Office has only been open since October, John Tran is determined to prove again that Massachusetts is bearish on tax evaders.

— a collection of news items reported b

WEDDINGS Richard Trainor (DIB/Business Tax) on September 13, Donna Lydon (Finance) to Brian Donaghey (Audit) on September 20, Theresa Griffin (Salem Audit) in September, Josephine Bentivenga (Field Audit Income) in September, Robert Kennedy (Determination) on October 18, Charles Termine (Compliance) to Carole Parise on November 2. Both Charlie's parents (Michael and Rose) and Carole's father (Jim) work for DOR. . . Cathy Meleedy (Records Management) on November 8, Chris McCarthy (Records Management) to Frank Megna (Revenue Accounting) on November 29, Jonathan Fein (Springfield Audit) on November 30, Michael Scolastico (ISO/UDMA) on November 30, Christina D'Agostino (Springfield Compliance) will be married on March 7, 1987, Stacey Huot (Brockton Compliance) on May 30, Heide LeVasseur (Revenue Accounting) will be married in June, Michele Scimeni (Revenue Accounting) will tie the knot in November.

ENGAGEMENTS Mary Ruggiero (Determination), Rose Marie Burgess (Revenue Accounting), Tom Parisi (Compliance), and Judy DiPilato (Westborough).

BIRTHS Sons to Cheryl Abbascia (Westborough), Steve Dolan (Local Services), Commissioner Ira A. Jackson, Nancy McNaughton (Fall River), Mary Murray (Finance), Dale Ouellette (Fitchburg Compliance), . . . Daughters to John Murphy (Hyanis Audit), Rob Tocco (New York), Twin Daughters! to Pat O'Brien (Springfield Audit) and his wife. . . Grandsons to Frank Fallon (Brockton Audit), Olga Lebruto (DIB), and to second-time grandmothers Grace Kearney (Fitchburg Compliance) and Joanna DeMarco (DIB/Business Tax). . . Granddaughters to Josephine Rufo (DIB/Business Tax). . . Last but not least, Michael McMahon's (Springfield Enforcement) pet cat gave birth to four kittens. Incidentally, Mike calls the cat "Schedule C".

SPECIAL NOTES Frank Schaefer of New York Multistate is a new homeowner, as is Joanne Thomas of the same office. . . . Greetings to new Facilities Management staffers Wendy Kouns, Julia Burns, Eileen Kelly and Lillian Faro. . . The Audit Bureau welcomes new staffers Donald Dube, Geraldine Holden and Brian Donaghey to the income audit section. They also welcome back Denise Deangelis, who returns after a year off



Christine Green
DOB: 03/28/69
Philadelphia, PA

Anyone who thinks he or she may have any relevant information about a missing child should call 1-800-622-5999, which connects with the national headquarters in Washington D.C. Calls may also be made to the Massachusetts State Police.

taking care of her new daughter. . . . The Salem Audit staff welcomes new supervisor Allan Ferullo. . . The Determination Bureau extends a big welcome to Ellie Douglas, Donna Mosho, Eugene Marley III, and Stuart Silverstein. . . Yet another welcome goes out to Glenn Brewington and Maureen Connolly from the Estate Tax Bureau. . . Trish Tisdell has joined the Springfield Enforcement family. . . Joining the Westborough staff are Gail Pajala, Patricia Standing, Marie Cicilio, Susan Rodrigues,

Juliana Ross, Andrea Kutcher and Marcia Gallati; Pat Giustino has left the staff for the Worcester Registry. Kathy-Jo Saulen has resigned as Assistant Chief and Eileen Robinson will take her place. Mary Hunt is now supervisor of System B. . . Ed Cheney and Althea Niles, both of the Abatement Bureau, have returned to work after short illnesses. . . The Springfield Audit Office is glad to have Fran LaMagdelaine back after a brief stay in the hospital. . . Mildred Cappello (Records Management) and her husband celebrated their 40th Wedding Anniversary at a reception given by their children. . . The Revenue Accounting Bureau raised extra money for this year's COMEC campaign by raffling off employee-donated items ranging from gift certificates and lunch with Chief Alan Golobski to a ride in Frank Megna's car. . . The Abatement Bureau asks that somebody return Frank Scharaffa's stamp. Apparently its absence has caused Frank some displeasure. . . Scott Cunningham (Compliance) celebrated his 35th birthday on November 26. . . The Springfield D.O. Christmas party was held on December 3. . . The Compliance party hosted by Steve Gallagher was held on December 5. . . The Westborough Office had a Halloween party and awarded prizes for the most original, scariest and funniest costumes. Plans for this holiday season include a Christmas party and a donation to the Salvation Army. . . Brockton Compliance's Steve Crimmin's plans to enjoy his young son's first romp in the snow were abruptly cancelled when he realized he had not yet bought boots for the little guy.

DEPARTMENTAL ACHIEVEMENTS The Audit Bureau reports that Julie Clifford (Field Income) and John Pyburn (Desk Audit) were named Examiners of the Month more than once in the first quarter of FY'87. The award is given to examiners closing a large number of cases and as a result bringing in a large amount of revenue. . . Susan Eng (Abatement) and Ann McNulty (Training) represented DOR at

New Management Team In Place for the New Year

A major realignment of the Revenue Department's top management team was announced December 19, just after the special holiday edition of **Revenews** went to the printer. We are bringing you this important story in a special supplement.

The changes, all involving current DOR managers, stem in part from the departures of Deputy Commissioner Bill Halmkin and Appeal and Review Chief Frank Holland. Their stories are covered in detail in this **Revenews**.

The other key factor in the changes is DOR's assignment to take over the State's new Child Support Enforcement Program as of July 1. That is a big job, and you will read more about it in the next **Revenews**. But today we can talk about the new roles for three DOR managers in that unit.

In announcing the new appointments, all of which become effective with the start of the new year, Commissioner Jackson noted that he had tapped "exceptionally well-qualified talent" — a group that collectively has already given more than 100 years of dedication and leadership to the Department.

"One of the hallmarks of effective and innovative organizations is a healthy mobility among senior management," the Commissioner commented. "Acknowledging that management skills are generic, dynamic organizations find much to be gained from transfers of talent across functions. This infuses new life into ongoing operations and provides wisdom and experience when new functions are established. . . I am proud of these appointments, and I am confident that these changes will move us along our road to institutional excellence at DOR."

Here is the new lineup:

Jerry Fay, who has led the Office of Internal Audit since its inception in 1983, has been appointed Deputy Commissioner for Operations to succeed Bill Halmkin. Jerry brings to his new position native management talent and invaluable insights from his work in Internal Audit.

Joe Scotti, who has served as Jerry's deputy from the start, becomes Internal Audit's Acting Director. Joe is an eight-year veteran of DOR.

Succeeding Frank Holland as Chief of Appeal and Review is **Bob MacPhail**, who has been serving as Deputy Chief of the Multistate Bureau. In his new capacity Bob will also become a member of the Executive Management Group.

Taking on the tough assignment as head of the new Child Support Enforcement Division will be **Grady Hedgespeth**. In his new capacity, the former Chief of the Bureau of Analysis, Estimation and Research (BAER) will become the Deputy Commissioner for Child Support Enforcement. Grady has been playing a pivotal role for the past few months in DOR's preparation for the new Child Support responsibilities.

DOR's outstanding record in enforcing tax law was a major reason the Legislature gave DOR the Child Support function. To carry through on that Legislative insight, **Allan Breen** will leave the Enforcement Division to become Chief Operating Officer for Child Support. In this critical role, Allan will steer the development of the collection unit. In doing so, the program will have the benefits of his past accomplishments and his knowledge of DOR tax-enforcement procedures. He will also be responsible for a wide range of transitional issues, including staffing patterns and policies.

Bob Melia, who has played a dual role over the past six months as Deputy Chief of the analysis side of BAER and a key player in the Child Support Transition Team, will continue to hold down dual responsibilities.

Jane O'Hern, who has been Commissioner Jackson's Administrative Assistant since 1983, will take over from Grady Hedgespeth as Chief of BAER. Jane and her staff will also continue to oversee many of the functions such as performance analysis and communications work for which they are currently responsible.

Bernie Crowley, who has led the Multistate Bureau to new levels of accomplishment, will become Associate Deputy Commissioner for the entire range of audit programs in the Enforcement Division.

Bob Arena, who broke new ground for DOR at the Natick Regional Office, will replace Bernie as Chief of the Multistate Bureau. With his active involvement in the innovations carried out in the Natick Office, Bob brings new management talent and a record of effectiveness to the Multistate job.

Replacing Bob as Director of the Natick Office will be **Louise Adler**, now the Assistant Director. This natural transition will insure continuity in the service and creative audit work which DOR has established within the State's high-tech region.

Congratulations to all!



HEARD?

Divisions, offices and bureaus of DOR —



Five-time blood donors for 1986 enjoy honorary luncheon at Lombardo's.

a recent convention of the International Association of Quality Circles. Their topic was "Cooperation in the Public Sector." . . . **Frank Busnengo** has returned to the **Brockton Office** after an extensive 6-week training program in Cambridge. . . . **Dominic Ingemi**, **Darrell Porcher**, **Joseph Cotugno** (TPA) and **John Pyburn** (Audit) will attend training programs with the IRS. . . . The **Division of Local Services**, together with the Mass. Association of Assessing Officers, has created a publication explaining valuation and property tax bills. Some 100 copies will be distributed to assessors' offices across the State. . . . The **DLS** also received coverage of **MDM/TAB's Financial Management Assistance Program** in the October edition of **City and State Magazine**. . . . The **Bureau of Local Assessment** carried out a special program to allow communities to go back and take advantage of growth they had not been adding to their tax base. The result: \$700 million in additional valuation for 119 cities and towns, worth some \$19 million to them in additional property tax collections. . . . **Local Services'** seminar program continues to be a great success with hundreds of local officials from across the state turning out to benefit from the Division's expertise.

OUTSIDE ACHIEVEMENTS **Barbara Wilke** (Chicago) will soon receive her law degree from John Marshall Law

School. . . **Len Spector** and **John Shields** (both of Abatement) have been named members of the "Outstanding Young Men of America Society." John even has an engraved paperweight to prove it. . . . **Jacki Barden** of the **Springfield Bureau of Local Assessment** has been appointed Vice Governor of the Society of Real Estate Appraisers. She will represent Western Massachusetts, Connecticut and Rhode Island at regional and national meetings. . . . **Brian Hartnett** of the **Bureau of Accounts** recently earned his C.P.A..

SPORTS NEWS **Matthew Kut** (Brockton Audit) attended the U.S. Disabled Ski Team Camp in Colorado in December. The 10-day camp consisted of races used to determine who will represent the U.S. at the 1988 World Championships in Austria. Matthew will also attend training camps to prepare for the National Championships in March. Last year he won two silver medals at the National Handicapped Ski Championship in Wyoming and competed in the World Disabled Championship in Sweden. . . . **William Lo** (Compliance) and partner won first place in the Thanksgiving Bowling Tournament held in Malden. . . . **Richard Leger** (Salem Audit) participated in a two-person golf tournament in late November and finished in second place with a 3 over par 57. He's quite proud to have played golf this late in the year

in New England. . . First Deputy Commissioner **Tom Fitzpatrick** recently finished 19th out of 80 competitors over a tough 5-mile cross country course in Andover. He finished second among the old timers in his age group. . . The **Springfield D.O.** reports that the annual Arthur Dooley Pool Tournament held at the Green Inches Country Club is now in its final round. Best wishes to the two DOR participants: **Slick "The Stick" Siamo** and **Nick "Cue Ball" Cosmos**. . . Coach **Jimmy Flynn's** (Brockton Compliance) baseball team finished another successful season with an 18-and-3 record. The team made in to the District Pony League finals in Rhode Island where they were defeated 3-to-2 in the 11th inning. . . The **Springfield Audit Office** gives the Sportsman of the Year Award to **Dan Keenan** for his fine athletic achievements in the Westfield area sports program.

JOHN COMO 1949 - 1986

A native of Boston, John came to DOR in 1971. The following is a message from his friends in the Abatement Bureau.

"We in the Abatement Bureau and throughout the Department are saddened by the loss of our good friend and co-worker John Como, who passed away on September 28 from injuries received in a car accident. John and his wife Maria had just moved to New Hampshire the week before the accident. They were struck from behind by a truck while on their way to work.

John's warmth and great sense of humor made him very well liked. Those of us who were his close friends loved him dearly and the pain in our hearts from this tragedy has not lessened with time. We miss him very much. He leaves his wife Maria, his son John and a new baby due in January.

We want to thank all the employees throughout the Department who contributed to the collection taken up to help Maria Como. The total was over \$2,000. We are very grateful to all of you for your generosity."

RULINGS AND REGULATIONS: Institutionalizing Innovation

New leadership and a new focus have transformed the Rulings and Regulations Bureau at DOR into a more efficient, more service-oriented office than ever before.

In March, 1985, Kathleen King Parker was named Bureau Chief, and one month later Harvey Pullman was promoted to Deputy Bureau Chief. Together they work with nine staff lawyers (Donna Adler, John DeLosa, Marcia Goldsmith, Janice McCoy, Sally Reid, Susan Roche, Vickie Sachs, Jeanne Smith and Heather Walsh), as well as five clerical assistants (the Administrative Assistant Lois O'Connell, and Ellen Colarusso, Diane Duane, Gina Holmes and Cathryn Porter).

"We're a team in the Rulings and Regulations Bureau," says Kathy Parker, "and we're doing our best to help contribute to the goal of increased voluntary compliance." Harvey Pullman adds, "The physical changes in our office over the past couple of years have helped us to do a better job as a team. Our space has been remodeled and expanded, and office automation is here. The additional space has allowed us to add to our staff, and the new equipment has enabled all of us to perform our functions more efficiently."

"We also have a new library," Kathy Parker continues, "which has made basic research projects much easier. In the past our reference materials were on another floor of the building; now many of them are at our fingertips."

In the past the Bureau would issue letter rulings as individual taxpayers requested specific answers on tax law. The Bureau shifted its focus to provide more regulations -- broader interpretations of the statutes. The new approach to regulations impacts and helps a greater number of taxpayers than the much narrower letter rulings which addressed only individual concerns.

This means that Rulings and Regs can now provide regulations on a more frequent basis. The track record of six regulations within one year was pretty impressive, but the Bureau's projected



Rulings and Regulations staff.

goal of eight to ten regulations within the next year is truly ambitious. Ms. Parker feels confident of her staff's ability to produce quality regulations in a timely manner.

"Several regulations are presently in the pipeline," she notes, "and the Bureau has effectively changed our way of handling projects that used to be rulings. That allows our lawyers to concentrate on regulations." A new policy has recently been instituted which requires taxpayers, especially tax professionals, to give more information on their requests. This technique reduces inventory and cuts down the length of time on all responses.

Harvey Pullman believes the new emphasis on regulations really helps the entire organization. The motor vehicle registration regulation was eagerly awaited by Gus Rancatore of the Determination Bureau, while Compliance was looking forward to the implementation of the Jet Fuel and Room Occupancy regulation.

"The shift in focus allows us to clarify the law for other bureaus," Kathy Parker sums up. "It lets them deal more efficiently with the questions that arise every working day."

Instead of merely writing regulations, the Bureau is actively involved in the implementation process. "We not only interpret the statute and write the regulation, but we also work with the bureaus responsible for implementa-

tion," says Susan Roche. The Bureau is moving away from production of letter rulings, which only answer questions by single taxpayers, and is instead issuing regulations. These really make a difference for all of us here at DOR -- and the public at large.

NEW FILING SEASON

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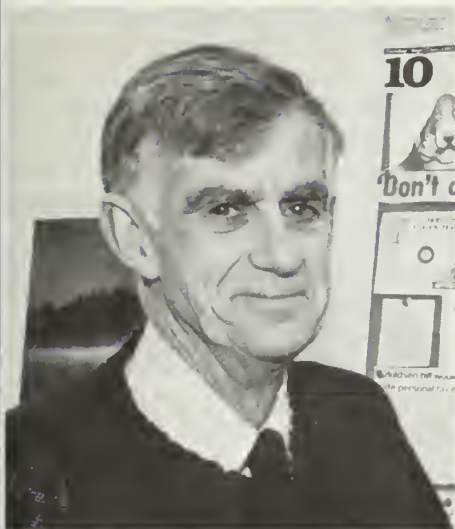
usual State income tax questions. This year, volunteer groups such as the Tax Counsel for the Elderly (TCE) and Voluntary Income Tax Assistance (VITA) will join DOR employees on Outreach assignments.

As always, special emphasis will be placed on assisting elderly and bilingual communities, refugees and the physically challenged. Last year 40,733 people were helped at 763 Outreach locations. By mid-December, as scheduling got underway, 280 assignments had already been made for this year. The Boston Office is prepared to provide its expanded assistance, with the second floor lobby area again transformed into additional service space.

UPCOMING STATE HOLIDAYS

1987	
Thur. Jan.1	New Year's Day
Mon. Jan.19	Martin Luther King, Jr. Day
Mon. Feb.16	Washington's Birthday
Tues. Mar.17	Evacuation Day

HARRY DURNING: He Wrote The Book



Harry Durning

After four years as DOR's Director of Communications, Harry Durning will be leaving at the end of January. During those years, Harry has become one of the most respected members of the Department and has developed a national reputation for his success in communicating the story of DOR. Recruited in 1983 from his position as Executive Director of the Boston Municipal Research Bureau, Harry took on the job of helping people to understand — and appreciate — DOR's mission of honest, fair and firm tax administration. Before his three years at the Research Bureau, Harry worked for 20 years as Editorial Director at WBZ Radio and Television. There he received many journalistic and community awards, including a New England Chapter Emmy for outstanding editorials on Families on Welfare, Prison Reform and the Drinking Age.

"When Ira and I considered candidates for a Director of Communications, Harry Durning was first choice," said Governor Michael S. Dukakis. "He was simply the best person for the job. To our genuine delight, he accepted. Working with Harry has been an honor and a pleasure."

"Harry's commitment to excellence and truth, combined with his love for his fellow workers is unique," said Commissioner Jackson. "His competence is legendary, within and without this
continued on page 8

BILL HALMKIN TO ENTER PRIVATE LAW PRACTICE



Bill Halmkin

Deputy Commissioner William Halmkin is leaving the Department at the end of December to practice law in the private sector.

Bill came to DOR 11 years ago as a Tax Examiner in the Legal Bureau. One year later he was promoted to Tax Counsel and worked primarily with estate and inheritance cases. In 1979 he was named Chief of the Estate Tax Bureau. "It took a massive, three-year effort to bring the Bureau into the 80's," Bill recalls. "We recruited people from the outside and recognized the talent that we had in-house. Then, with the help of Al Conte, we developed the first automated case-tracking system in the Department. It wasn't long before the Estate Tax Bureau had a reputation for excellence within DOR and among the practitioner community."

In 1983 Commissioner Jackson appointed Bill Deputy Commissioner of the Operations Division, which consists of the Estate Tax, Abatement, Determination and Taxpayer Assistance Bureaus and the Excise and Operations Support Units. Last year he played a key role in the drafting, passage and implementation of the massive revision of the Massachusetts Estate Tax, which among other things provides a major cut in taxes on Massachusetts estates. He was also deeply involved in implementing the REAP legislation. He gives much credit
continued on page 8

FRANK HOLLAND RETIRES AFTER 30 YEARS



Frank Holland

Frank Holland, Bureau Chief of Appeals and Review, is retiring from the Department on December 31 after nearly 30 years of exemplary service to the Commonwealth.

Frank came to DOR in 1957 as a Tax Examiner in what was then the Income Tax Bureau. He rose through the ranks to hold such positions as Senior Tax Examiner, Principal Tax Examiner, Tax Supervisor and Assistant Bureau Chief before reaching his present position. "Sometimes I feel like I took every civil service test there was and occupied every job in the Department," he laughs.

Commissioner Jackson commented, "Frank has been an asset to the Department throughout the years and has brought a great deal of time-honored wisdom to this administration. We are sorry to see him go but his retirement is well-deserved and I wish him all the best."

Looking back, Mr. Holland cites the start-up of the Massachusetts sales tax in 1966 as one of the most exciting and trying times in DOR history. The tax was signed into law on March 3, and DOR was faced with the task of making it fully operational by April 1. "It was a challenging time for all of us, without a doubt," he says. "There we were with only 28 calendar days to implement a program dealing with every kind of tangible personal proper-
continued on page 8

DURNING

continued from page 7

agency. He is our voice and our conscience. There are literally hundreds of us who will miss his support and encouragement."

A key member of the senior and executive management teams, Harry is directly responsible for telling the story of DOR's aggressive crackdown on tax delinquency and evasion and our efforts to treat honest taxpayers as customers. One of Harry's first responsibilities at the Department was to help develop the Department's Amnesty communication strategy in 1983.

When the three-month Amnesty was announced, it was given substantial coverage not only by Massachusetts broadcast and print journalists, but by the media across the country. International interest in the Massachusetts success story brought calls to Harry's office from Canada, Japan and Australia. Because of Harry's success, many other states came to Harry for help in planning their own amnesty communications strategies.

At the December 4 Senior Management Group (SMG) meeting Harry was given the "First Annual Award for Truth in Tax Administration." The award text read, "For communicating with clarity and for responding with candor. You set the tone — you wrote the book." As Harry received the plaque, 100 SMG members gave him a standing ovation.

Harry's commitment to the United Way and Commonwealth of Massachusetts Employees Campaign (COMEC) has been passionate. After heading DOR's campaign for two years, he now serves as an advisor. Harry has been associated with the United Way since 1964, and served as Director of its social action and planning arm, the United Community Planning Corporation.

"Never before have I worked with such a group of talented and committed people," said Harry of those he has met at DOR. "I have a very warm affection for each and every one of you. I look around, and my best friends are here. You have become like a second family to me."

A 1952 graduate of Columbia University, he received his master's degree in

public administration in 1970 from the John F. Kennedy School of Government at Harvard University.

HALMKIN

continued from page 7

to his staff — especially Bureau Chiefs Bill Kelley, Kevin Myles, Phil Dardeno, Gus Rancatore and others -- for establishing new procedures and taking a whole new approach to serving taxpayers.

Deputy Commissioner and General Counsel Nicholas Metaxas says, "Bill has made invaluable contributions to DOR through a rare combination of legal and managerial talents and an ability to work with people. As a tax professional, colleague and friend, he will be deeply missed by all of us in DOR."

"The best resource the DOR has is its people," says Bill. "Over the years I've had the opportunity to develop skills as a lawyer, administrator and as a person. The last ten years have presented a lot of challenges; many positive things have happened. I have mixed feelings about leaving and saying 'Goodbye' to the friendship and support I've had here. But I'm looking forward to the challenges ahead. My position has required a great deal of administrative work, and I'm excited about spending more time being a lawyer."

Born in Medford, Bill was graduated from Medford High School and Boston University and then went on to earn his law degree from Suffolk Law School. He has also received a Master's Degree in Accounting from Bentley College and an LLM in Taxation from Boston University. In his spare time he likes to visit his vacation home in New Hampshire's White Mountains, especially during ski season. He enjoys golfing and claims that staff members will verify his "great, natural skill" in the game.

HOLLAND

continued from page 7

ty imaginable."

Mr. Holland became the Chief of Appeals and Review in 1979. The unit was created to conduct hearings on various tax controversies (e.g. contested audits or abatements) and to

review proposed rulings and regulations. "The enormous changes the Department has gone through over the past few years have been even more exciting with changes in the law, new programs and extensive training creating a new spirit to work by," he says.

Mr. Holland has been active in professional organizations such as the National Association of Tax Administrators, the Tax Institute of America and has frequently addressed these groups. He is the past president of the Eastern Regional Sales Tax Administrators, which covers ten states and five provinces of Canada.

Born in Boston, Mr. Holland attended Boston English High School and Boston College where he played football on the 1942 Orange Bowl team. He now resides in Westwood with his wife, Edna. Mr. Holland plans to "just relax and take it easy for a while" after he retires. He and his wife enjoy traveling and have visited Italy, Ireland, England, Scotland, Wales, Canada, Spain, the Dominican Republic and the Virgin Islands. They now plan to visit new places and return to some old favorites. He will be missed by all at DOR.

Revenews

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue.

Ira A. Jackson

Commissioner

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First Deputy Commissioner

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The Communications/Publications office welcomes contributions and suggestions for Revenews. Please call (617)727-4256 or write Communications/Publications, 100 Cambridge Street, Room 806, Boston, MA 02204.

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Revenews

Commonwealth of Massachusetts

April 1987

Department of Revenue

Record-Setting Filing Season

DOR employees are working in full force and at top speed as the 1987 filing season reaches its peak, providing quick refunds and prompt service to its thousands of customers.

This year the Department processed and delivered its first refund check by January 21. In the two months since then DOR has been receiving an average 30,000 returns a day. On March 30, DOR hit another milestone by sending out its one millionth refund check a full week earlier than last year. To date, \$193 million of taxpayers' money has been issued in refunds.

The Division that makes the refund machinery run so smoothly is Processing, headed by Deputy Commissioner George Osganian. Each year the Processing payroll swells as 130 seasonal data entry operators, mail openers and mail screeners come on board for the busy January through May filing period. Additional shifts from 5-9pm and 6-10pm employ another 156 people.

(continued on page 14)



Tobey Berlin

TPA's Kathy Millet helps Barbara Chambers prepare her 1986 State tax return.



Boston Globe

Grady Hedgespeth with daughter Clare is sworn in as DOR's Deputy Commissioner for Child Support Enforcement.

DOR Takes On Child Support Enforcement

America has a serious social problem affecting millions of children, and the Department of Revenue has been chosen to develop and carry out the solution here in Massachusetts.

Children born today have a 50% chance of living in a single-parent home sometime during their lives. Seven out of ten of these kids receive no child support. Four out of ten kids eligible for child support are not even covered by a support order. Even those statistics don't tell the whole story. The average support order is only \$2,340 a year, certainly less than half the cost of raising a child today. In Massachusetts, approximately 100,000 families receive child support services, but there are at least that number again which

could be and are not served.

Strengthened Child Support Enforcement (CSE) is a goal that both Governor Michael S. Dukakis and the Legislature set over the past year. Meeting that goal will mean better lives for nearly half a million Massachusetts children. Beginning in July 1987 the Department of Revenue will have the responsibility for making that goal a reality. DOR was chosen for this tough new task because of its successful enforcement and service programs which have produced record revenue collections over the past three years.

At a January press conference, Governor Dukakis swore in Grady

(continued on page 14)

Original Thinking and Old-Fashioned Determination



Stephen Frank

Commentary by Ira A. Jackson

I came to DOR four years ago not knowing a tax form from a spread sheet. So I had to rely on the experience and knowledge of Department veterans to start establishing and implementing goals. These experienced and savvy soldiers had already been through countless tax campaigns. To ignore — or not even to seek — their advice would have been foolish. And come through they did — providing new ideas like Amnesty and old-fashioned determination and grit to get refunds out in record time. DOR's veterans will continue to provide the foundation for our future.

Service Award Pins

During the last month, all Deputy Commissioners and Bureau Chiefs have joined me in presenting 1,024 Service Award pins to DOR employees. Being with us five or more years means you are vested owners in the company. Your hard work has provided tangible dividends to taxpayers. And the 20-plus year members — all 143 of them — have given the Department invaluable wisdom and historical perspective. An extra effort on their behalf seemed only fitting.

Too little recognition is given to the individual man and woman who get the job done. Your unselfish service has made DOR the model agency it is today. And Service Awards are one way the Department can show its appreciation. My only regret is that awards cannot truly measure the indebtedness I feel.

Over four years new faces and fresh ideas have melded with experience. New talent has emerged from the ranks to help set new records and national standards. But I can't emphasize strongly enough how important the collective expertise of our career staff has been in guiding the Department into a new era of honest, fair and firm taxpayer service. Success could not have come without them.

We have worked hard to get the story of DOR's accomplishments told. Still, past perceptions don't quickly change. Just as pretzels go with beer, government employees are often assumed to be uncaring and bureaucratic. And all too often the media remind us of civil servants who discredit or betray the public trust. So public sentiment is often and unfairly laced with scepticism and contempt. We've been trying to change that.

Setting the Record Straight

Original thinking and old-fashioned experience and determination have brought today's DOR into the forefront of tax administration. Last year's \$1 billion revenue increase helped make it possible for Massachusetts' largest tax cut ever, and enabled us to send out record-fast refunds to nearly two million households. Clearly the skill and wisdom of our career staff had more than a little to do with it.

Our accomplishments together have set the record straight and leave us much to feel proud about. DOR has made a tremendous difference in the lives of Bay State citizens. The Service Awards are one small way of expressing the Department's sincere appreciation. Many thanks.

Revenotes

• WE NEED HELP WITH TAX FORMS

As we head into the final, frenzied weeks of filing season, please check your local town or city hall, post office or library to make sure DOR forms boxes are well stocked with tax forms. If the distribution boxes are empty, please call Ed Arena at 7-7429.

• NEW CONFERENCE ROOM

DOR has a new conference facility in room 608N of the Saltonstall Building. The room can accommodate up to 30 people — 15 at a conference table and 15 more through side seating. For reservations please contact Lil Faro or Eileen Kelly at 7-6270. Employees who work both in and outside of the Saltonstall Building are encouraged to make use of this new meeting room.

• NEED A RIDE?

Wanted: Caravan riders from Plymouth/Kingston (Kingston Plaza) to Boston and Cambridge. For more information on arrival and departures, call Bob Hamilton at 7-7429.

• CHILD SUPPORT TELEPHONES

Telephone numbers for the Child Support Enforcement Division (Saltonstall 8th Floor) have changed. The numbers for Grady Hedgespeth, Allan Breen, Gail Mills and Joan Bernazzani are 7-3950, 7-3951, 7-3952 and 7-4154. Numbers for CSE staff on the 6th Floor of the Saltonstall (Angelo Esposito, Lynn Grebenstein, Denise Wagner and Julie Motley) remain the same: 7-3682, 7-3683, 7-3686.

• MANAGERS VACATION POLICY

The new monthly vacation-accrual policy for managers went into effect March 1. Managers will first receive a lump sum of vacation leave retroactive to July 1, 1986. In all subsequent months you will receive a standard monthly vacation allotment based on your years of service. For more information, please call the Personnel Bureau at 7-7263.

GREAT EXPECTATIONS: The \$100 Million Story

Over the past four years the Department of Revenue has come through for the Commonwealth and its honest taxpayers again and again. With the new legal powers and added resources under the REAP program, DOR has produced well over one billion in direct collections and another billion in increased voluntary compliance. That has helped keep both State and local government moving in high gear. It has helped make possible record State tax cuts. Now we are being asked to do it again.

Governor Michael Dukakis' proposed budget for Fiscal 1988 asks an additional \$10 million appropriation for DOR with the expectation it will bring in an additional \$100 million in revenue — a 10 to 1 return for the State's honest taxpayers.

"This Department of Revenue seemingly has been able to work miracles," said Governor Dukakis. "Millions of taxpayers now simply assume that your agency will operate efficiently and effectively. I know that it takes a great deal of hard work on your part and support by the Legislature to produce not only record revenue collections but direct services such as faster refunds and quicker abatements. You are the best, and the proposals before the Legislature now will guarantee that you maintain your reputation as the top revenue agency in the country."

"It's going to be tough topping our record audit and collection totals of the past three years," said Revenue Commissioner Ira A. Jackson. "But we're used to big challenges. And given the necessary added staff and resources, I'm sure we'll get the job done."

Final details of the expansion program were still being worked out as this edition of *ReveNews* went to press. But some of the key elements were already plain.

Forty new auditors will be added to the Multistate staff, whose members last year averaged \$1.4 million in added tax revenue for the State. The new positions, already authorized, are now going to be formed.

Other personnel funds will be earmarked for overtime work by some of the well trained and highly effective employees already on the staff.

The Department is proposing the creation of a Tax Prosecution Unit to boost criminal enforcement efforts. The unit would work with a new section of the AG's Criminal Bureau created especially for the prosecution of the increasing number of high impact criminal cases DOR's CIB is referring. Further investments in sys-

tems are being sought to guarantee that the improvements made over the past four years are kept current.

The balance of the expansion program will be concentrated on accelerating the benefits of automation. The use of laptop computers will make complex calculations possible right at the audit site, and is expected to increase auditor productivity by 10%. The added resources will allow maximum access to the

(continued on page 5)

New Appointments



Tobey Berlin

Betsy Houghteling

Two new faces in the Department of Revenue will no doubt quickly become familiar to all. Elizabeth (Betsy) Houghteling has been appointed Director of Communications, and Karen Schwartzman has been appointed to become Communications Director for the new Division of Child Support Enforcement (CSE).

Ms. Houghteling, formerly Director of Communications for the Massachusetts Division of Employment Security (DES), has succeeded Harry Durning, who held the post since February 1983. She will be responsible for overseeing DOR's press and publications operations.

Ms. Houghteling served as a legislative aide to State Representative Thomas Vallely (D-Boston) from 1981 to 1983. An honors graduate of Radcliffe College, she also holds a masters in public administration from the Kennedy School of Government.

Karen Schwartzman will head the Communications Office of the De-



Tobey Berlin

Karen Schwartzman

partment's CSE Division. Ms. Schwartzman will be responsible for managing press relations and public information/education for CSE. Schwartzman was recruited from the Governor's Office, where she served as Assistant Press Secretary. Before that, she was the Director of Public Education for the State Ethics Commission.

Ms. Schwartzman was graduated magna cum laude from Boston University in 1975 with a bachelor's degree in psychology. She earned her masters in urban planning from New York University.

"Betsy and Karen bring top-level communications experience to DOR's tax revenue and child support functions," said Revenue Commissioner Ira A. Jackson. "We are very lucky to have them join us. I am certain that the strong communications heritage left to us by Harry Durning will be capably carried on by Betsy and Karen."

SPOTLIGHT ON PITTSFIELD

The Pittsfield District Office is located in the heart of Western Massachusetts' beautiful Berkshire Mountains. The Berkshire region is a year-round recreational community, offering skiing in the winter, bountiful foliage in the fall and Tanglewood and summer theater in the warmer months. Pittsfield has a population of 48,876 and is one of the plastics technology centers of the world.

The Pittsfield Compliance Bureau has six employees, most of whom focus on sales, meals and room occupancy taxes. "Much of our work is generated by the region's large tourism industry, but we do find non-compliance with almost all tax types," says unit head Steve Tulley. A large number of seizure referrals are made to the Western Seizure Unit in Springfield, including one noteworthy income-evasion case of an area psychiatrist who had two cars seized.

The Compliance group collected over \$2 million last fiscal year. "They're a tremendous group," says Steve. "Every one of them is a hard-working and dedicated professional."

Staffed by members of the Taxpayer Assistance and Compliance Bureaus, the Pittsfield Office moved



TPA's John Keenan supplies a taxpayer with forms and schedules.

to its current location in the center of town last year and shares the building with other state agencies including the Registry of Motor Vehicles.

Taxpayer Assistance's staff of four provided over-the-counter assistance to more than 2,000 taxpayers last filing season and answered almost the

same number of phone calls. Halfway through this filing season, both figures had already been greatly exceeded. "We've seen a large increase this year over last," says TPA chief John Quirico. "Part of that is due to being so close to the Registry. We also have 50% more office space here than in our previous location, and there is always plenty of parking." TPA's Outreach program has been busy as well with visits to regional libraries and appearances on local radio talk shows.



Pittsfield's Compliance Unit pictured from left to right: Supervisor Steve Tully, Sid Bullet, William O'Leary, Mary Rizzardi, Larry Russett and Frank Salvaggio.

UPCOMING STATE HOLIDAYS - 1987

April 20	Patriot's Day
May 25	Memorial Day
June 17	Bunker Hill Day
July 4	Independence Day
Sept 7	Labor Day

Steering DOR Toward High-Tech



Tobey Berlin

Deputy Commissioner Roberta Timmerman (left), along with her Administrative Assistant Shari Prout, proudly display DOR's Oasis equipment.

The Massachusetts Department of Revenue is well on its way to becoming a state-of-the-art computerized tax agency, thanks to the planning and follow-through efforts of the Electronic Data Processing (EDP) Steering Committee.

The Committee was formed three years ago in line with the recommendations of the Governor's Advisory Task Force on DOR. In its report, the Task Force stated the basic problem bluntly: "It is ironic that a tax collection agency located in one of the computer centers of the world should have inadequate computer systems as one of its major operational deficiencies...Large and critical areas of Departmental operations are entirely manual."

In 1983 the Task Force recommended that a policy committee be created to establish electronic data processing priorities and oversee the implementation of a large-scale five-year plan to increase the Department's computer capacity and become a model EDP shop.

The Steering Committee's efforts brought about major progress in updating the Department's computer systems. In fact, today computer systems are being installed within almost every DOR bureau.

The Division most instrumental in carrying out the EDP Committee's

specific plans has been the Information Services Organization (ISO), headed by Deputy Commissioner Roberta Timmerman, who is also Chairperson of the EDP Steering Committee. ISO, created in 1984 after the issuance of the Task Force report, has installed the User-Developed MAPPER Systems, and is currently implementing MASSTAX, and the Office Automation System for Integrated Services (OASIS).

The Committee reaches out to every bureau when trying to determine allocation of equipment. For example, before developing a plan for distributing OASIS computer equipment for Fiscal 1987, Ms. Timmerman surveyed all Bureau Chiefs on their office's needs. The Chiefs responded with requests for computer workstations.

Catherine Bayliss, Director of Office Automation, then analyzed the requests and determined the best way to meet the needs of each office. A recommendation for distributing the first 100 OASIS workstations and reallocating existing computer equipment was presented to the Steering Committee. After Committee approval, the path was clear for Ms. Bayliss to begin implementation of the new computer system.

Ms. Timmerman believes that the Steering Committee's success so far

in planning the implementation and allocation of computer equipment lies in its members' global views on automation issues. "The Committee's efforts are impartial," she said. "The needs of the Department are always at the forefront."

In only three years the Steering Committee has hurled the Department out of its computer dark ages and into the high-tech age where it belongs. Increased voluntary compliance and improved taxpayer relations are some of the rewards of office automation, and with the EDP Committee guiding its way DOR can only move forward in its drive to treat taxpayers as customers.

\$100 Million Story

(continued from page 3)

benefits of MASSTAX among DOR field offices. It will also insure that the most useful information is fed into the new system for both enforcement and service projects.

A portion of the expansion budget will also be used to implement two projects in the service area — both in line with the goal of increasing voluntary compliance.

One will focus on estimated tax payments. Mailings, brochures and a general public information campaign would make sure taxpayers know the rules from the beginning and can avoid costly interest and penalties. Special computer programs will monitor compliance and automatically identify those failing to meet their obligations.

The second phase of the expanded service program will be on production of more user-friendly regulations and new easy reading guides to help taxpayers understand the Department's rules and their obligations.

Summing it up, Commissioner Jackson said the expansion represents the next phase of the Commonwealth's investment in balanced tax administration. "It's going to be an even more exciting year than we envisioned just a few months back," he concluded.

HAVE YOU HEARD?

—a collection of news items reported by the divisions, offices and bureaus of DOR—

WEDDINGS Madgine Trocher (Legal Bureau/Domicile) on February 7, **Barbara Jean Muse** (Audit) on Valentine's Day...**Rose Marie Burgess** (Revenue Accounting) will be married in July...**Ina Ringer's** (Taxpayer Assistance) son on Valentine's Day, **Arnold Sobel's** (Revenue Accounting) daughter on March 28...**Joseph and Doris Castelli** (Records Management) celebrated 40 years of marriage on January 12...**Josephine Arigo** (CIB) celebrated her 35th anniversary recently...**Elaine Bonin** (Training) on April 11...**Christina D'Agostino** (Springfield Compliance) on March 7...**Anne Noonan** (Communications/Masstax Legal Guide) on January 24...**Joan McDermott** (Local Services) on March 21 to **Kevin Conway** (Multi-State).

ENGAGEMENTS Mark McQuillen (Federal/State Exchange) to **Flora MacLaughlin** (Audit), **Carl Schulz** (MDM/TAB), **Judy Stottman** (DIB), **Sui May Chen** (DIB), **Ina Ringer's** (TPA) daughter, **Joseph Marini** (Audit).

BIRTHS Daughters to **Susan Keogh** (Personnel), **Eloise Meissner** (Audit), **Dennis Buckley** (CIB), **Joseph Silvia** (Fall River D.O.), **Maria Como** (Abatement), **Carl Valente** (MDM/TAB), **Christopher Mastalerz** (Bureau of Accounts)...Sons to **Berhane Adhanom** (BAER) and **William DiAngelis** (REAP)...**Anne Marie Castaldo** (Personnel) is a first-time aunt to a new niece...**Kathy Barry** (Personnel) has a new nephew...**Sally Jackiewicz** (TPA) anxiously awaits the birth of her first grandchild...The famous TPA crew is hanging in there. Expecting are **Patricia Gatto**, **Maria Pizzaro**, **Sharon Trainor**, **Tanya Jeffrey**, and the wives of **Stephen Moshio**, **Darrell Porcher**, and **Angel Zayas!!!** Angel and his wife are expecting twins. Good Luck to all!...Congratulations to **Louise MacDonald** (DIB) on the birth of a new grandson...**Lynn Ristino** and **Susan Reed** (DIB) are both expecting babies in early March.

TRAVEL John McGrath (Revenue Accounting) to Jamaica, **Anne Condon** (TPA) on a cruise to the Western Caribbean, **Matt Kelley** (Records Management) to Antigua, **Paula Barry** (Revenue Accounting) to Marco Island, **Joan Raffa and Rosaria Oliphant** (Revenue Accounting) to Santa Domingo, **Lillian Carbone** and **Susan Cohen** (Revenue Accounting) to Florida, **Tom White's** (Revenue Accounting) daughters are on a school trip to Mexico, **Kathleen Doherty** (Appeal and Review) to Tahiti and Australia where she plans to meet up with some "distant" cousins...**Peter Murphy** (Appeal and Review) to the Canary Islands....The first annual **Jim Muldoon** ski trip at Loon Mountain was a big success, with the exception of two casualties;

OUTSIDE ACHIEVEMENTS Ed-die Lepore (PRO) has purchased a new townhouse in Everett...**Charles Brennan** (Enforcement) is President of the Massachusetts Interscholastic Athletic Association (MIAA) and is Chairperson of the Board of Control. MIAA is the governing organization of interscholastic athletics in the Commonwealth which supervises the tournaments of 150,000 student athletes at 352 different high schools. Mr. Brennan, a 25-year member of the Hull School Committee, represents the Massachusetts Association of School Committees on the MIAA and is the first School Committee member to serve as the organization's President...**William Thibault** (Audit) recently spent two weeks in New Orleans in the Naval Reserve...**John McGrath** (Revenue Accounting) graduated from Suffolk University in December with a B.S. in Accounting...**Joseph Yengo** (Revenue Accounting) earned his Salesperson's License for real estate...Bureau of Local Assessment Chief **Jane Malme** has been appointed to the Property Tax Committee of the National Tax Association — Tax Institute of America...**Mike Woods**, Supervisor of Compliance, recently graduated from Tier II training at Bentley College.

Pat "I should have wiped her out" **Hager** and **Terri** "Get out of the way" **Kelley**. The other members of the crew were **Nancy "Chapstick" LaCava**, **Greg Messina**, **Kevin Kelley**, **Tony Ferrara** and **Jim Muldoon** (all from Abatement), **Pat Hager** (DIB), **Steve** "Strange sounds in the night" **Gallagher** (Compliance)...**Len "G.Q."** **Spector** enjoyed a fine trip to Southern California, were he left his mark on the beaches and the "friendly skies" as well...**Christine D'Apice** and **Paula Marano** (Abatement) to St. Maarten, **Helen Mayo** (Salem Compliance) to Miami Beach, **Joan Gorman** (Hyannis) to the Caribbean, **Bob Cavanaugh** (Springfield Compliance) to the Bahamas and cruising the Florida intercoastal waterways.

SPECIAL NOTES All of PRO would like to wish **Tony Tavella** a speedy recovery...PRO welcomes new staff member **Jacquelyn Blasi**...**Frank Daly** (Records Management, Cambridge) recently celebrated 29 years of service with the Department...Revenue Accounting welcomes new employee **Dung Le Do**...Records Management welcomes **Louise Alessi**, **Patricia D'Entrement** and **John Mazza**...Revenue Accounting extends condolences to **Gina Mirabello** on the death of her mother...**Jocelyn Waldron** has been out due to a broken wrist, but is coming along fine and due back soon.

DEPARTMENTAL ACHIEVEMENTS **Betsy Shearer** (TPA) has completed a course in sign language and is using that skill to help taxpayers during filing season...**John Pyburn**, **Larry Marino** and **Paul Iannacone** are Audit's latest Examiners of the Month...**Kenneth Conley** is the new Supervisor in the Hyannis Audit Dept **Edith Deas** and **Louise Marotto** attended a seminar on Conflict Management and received certificates...MDM/TAB and the Cherry Sheet folks were ready with the Cherry Sheets before the March 1st deadline.

DOR Employees Honored

Over 35 Years of Public Service



Tobey Berlin

The Backbone of DOR: Honored employees in front of Hooper Nichols House.

Welcome to this home which represents years of memories and dreams of its former owners and symbolizes the gracious passage of time to the citizens of the city of Cambridge.

This is a day to celebrate the passage of time. The days, months, years that have made up the last 35-50 years in which all of you have dedicated yourselves to serving the citizens of the Commonwealth through your careers with the Department of Revenue.

The world has changed in those years. Who would ever have imagined the growth of television, or space exploration or the birth of that current status symbol — the car telephone.

DOR has changed as well. As junior clerks in 1947 many of you were paid \$900 a year for your services — \$17.30 per week — \$.43 an hour. Women weren't professionals in the Department then. They were given clerical titles and clerical paychecks. One of you here today protested against this discrimination in 1952 and eventually got the professional title and paycheck she deserves. Many of you participated in implementing the change from pur-

chase inventory to the stamping method of collecting cigarette taxes. You worked on the inauguration of the audit procedure. And in a story which hit newspapers all over the country and even all over the world, one of you told a priest waiting in line for assistance, "Father you give us absolution and we will give you amnesty."

You not only served the Department well in your positions but you've been a source of a wealth of information and experience to other employees, most especially myself, in learning the ropes.

But that's not all...While giving out these service awards we seem to talk only about the parts of your lives which relate to DOR. While you've spent 35 or more years working to collect taxes, you've also raised families, belonged to the VFW, the American Legion and the Marine reserves. You've been town meeting members, a personal friend of Babe Ruth and Dizzy Dean. You fought in World War II and Korea. You were a photographic reporter for a jazz magazine and an avid fisherman. You marched on Washington and stood in the mall...inspired when

Editors Note: During the past month DOR has awarded Service pins to 1,024 employees who have been with the Department from anywhere between five to over thirty-five years. Please see Commissioner's Commentary for more details. And, on March 6, 1987, at the historic Hooper Lee Nichols House in Cambridge, the Department honored 22 employees who have achieved over 35 years of public service. The following is a speech delivered by Commissioner Ira A. Jackson along with a photo montage of the Service Awards recipients.

Martin Luther King gave his "I have a Dream" speech.

In so many ways you've served the public both inside the office and out.

And still you speak of the dreams you still wish for and goals you've yet to meet. When asked what your greatest achievement has been, one of you said, "Although the recollections of past achievements bring satisfaction and pride, I still look forward to the next challenge to stretch toward even greater achievement." I want to thank you today for all that you've done to date and wish you all the best as you continue to grow.



Eileen Casey

Tobey Berlin



Vivian Chancy

Tobey Berlin



John Buckley

Tobey Berlin



Murray O'Brien

Tobey Berlin



Paul Blanchette

Tobey Berlin



Tobey Berlin

Florence Reid



Tobey Berlin

Frank Alacata



Tobey Berlin

Florence Lewis



Tobey Berlin

Lenore Gouvea



Tobey Berlin

Mildred Hernon



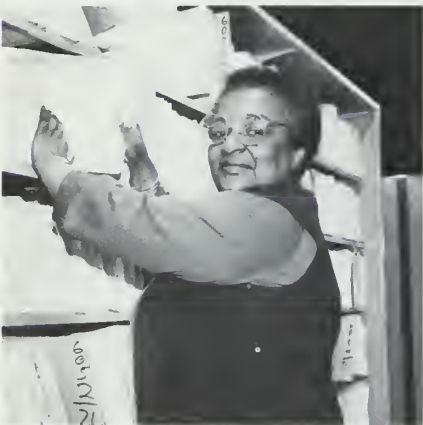
Brendon Bolan

Tobey Berlin



Margaret Leahy

Tobey Berlin



Anita Andrews

Tobey Berlin



Edward Salmon

Tobey Berlin



Florence Murphy

Tobey Berlin



George Osganian

Tobey Berlin



Richard Sylvia

Stephen Frank

Training Office Meets New Challenges

DOR's Training office is getting it all together in their new headquarters in Suite 608 of the Saltonstall Building. The move unites administrative functions and previously-scattered training session locations for the first time, forming an all-in-one training center that will allow the office to map out new directions.

"Our staff's main goal for the future is to make DOR's training efforts broader and more comprehensive, to provide something for all employees," said Don Cusack, Training Office's Director. "Our new surroundings will help us in that endeavor."

The Office of Facilities Management directed both the design of and the move to the new space, which offers a sleek, high-tech look through colors and modern, multi-purpose furnishings. The new main classroom can accommodate up to 65 people, and there are facilities for technical training nearby.

A variety of new courses for DOR employees are already scheduled to take place starting this spring, such as Financial Accounting, Spanish, and Code of Conduct training. The Training Office will also sponsor a series of one-day team building conferences as well as a summer intern-

ship program for area college students.

In addition to providing training opportunities and orientation programs, the Training Office serves as a clearing house for information on seminars, conferences, workshops, tuition remission programs and maintains a library of training and educational reference material. They also work with the state-wide Department of Personnel Administration to bring that agency's programs to DOR. Much of what Training offers is transmitted to employees by way of its newsletter, **FYI**.

The Training Office's strength is boosted by the network of training officers and instructional specialists it has established throughout the Department. Development of this in-house "faculty" has greatly reduced the costly practice of hiring outside presenters. As Don Cusack describes the relationship between his staff and the training officers, "We assist in the process of training, and those with expertise in the different subject areas provide the substance. These officers have been appointed in each bureau, and serve as the eyes and ears of the training network, providing input for new programs through annual training plans

and ongoing evaluation."

The Training Office taught 4,884 training sessions during Fiscal Year 1986 for a total of 4,732 attendees. In-house trainers delivered 16,247 hours of instruction, while some 22,139 hours of external training was given by consultants, professional organizations, colleges and technical training institutions. Another 86 employees participated in 19 Department of Personnel Administration classes.

For further information on course availability, contact the Training Office at 7-0192.

Spring Cleaning

A five-man DOR team is cleaning up DOR's jumble of computer information to ensure that by the time DOR converts to MASSTAX this summer, all computer data is accurate and reliable.

The Data Purification Unit, under Associate Deputy Commissioner Sandy Steele, is responsible for this unglamorous but critical task. "Without clean data," said Ms. Steele, "the truth of the old saying 'garbage in, garbage out' could become reality. Because of the hard work of these folks, however, it won't happen here."

Take the case of a hypothetical Mr. Jones who decided to sell cigarettes at his restaurant. He did send in a vendor application to the Department of Revenue, but unfortunately he neglected to fill out his federal identification number. So DOR assigned him a temporary identification number. When the information was entered into the computer, Mr. Jones — with two federal numbers — was considered to be two taxpayers by the DOR computer.

The Data Purification Unit, temporarily located in Cambridge, is working to clean the Department's computer files of such duplicate cases before MASSTAX puts the



Tobey Berlin

Don Cusack leads a seminar in the newly renovated 6th floor Training Facility.

(continued to page 15)

NEW YORK MULTISTATE: Taking a bite out of the Big Apple

The Department of Revenue's Multistate Audit Bureau is one of the most far-reaching in the nation with five offices, two branch offices and 12 satellite auditors across the country investigating corporations doing business in Massachusetts that are headquartered elsewhere. The first office,

But the sophistication doesn't end there. New York Multistate has assessed over \$17 million for this fiscal year and has already collected 90% of that total. For each of the two previous years, average collections per auditor were \$1.9 million and the staff plans to exceed that figure this year.

Cracking Tough Cases

New York Multistate spends most of its time on businesses responsible for the corporate excise tax, especially Fortune 500 corporations headquartered in mid-town Manhattan and major Wall Street financial firms. The Sales and Use audit team, headed by Tony Grasso, has spent much time auditing airlines and telecommunications firms based in the New York region which operate in Massachusetts. The largest personal income case to date involved real estate investors who owned a combined \$20 million of commercial property in Massachusetts but had never paid taxes to the Commonwealth.

The office, according to Frank Schaefer, is much like New York City: crowded, busy, loud and ambitious. "There's a real sense of reward when at the end of a day or week we can look back and see the tough cases we've cracked," he says. "There's a great group of people here and I think our bottom line figures show what we're made of."



The staff poses against the backdrop of New York's Metropolitan Museum.

created in 1965 was the New York office, located in mid-town Manhattan.

New York Multistate covers all of New York State, New Jersey, Delaware and Connecticut's Fairfield County. Of all the Multistate offices, New York covers the smallest area geographically but investigates accounts with the largest dollar values. Approximately 80% of that income is generated within 50 miles of the office.

Nothing Comes Easy

The staff of 17 work in what Chief Frank Schaefer calls an "environment where nothing comes easy. The people we audit are very sophisticated in their business matters and in the ways they may avoid their tax obligations," he says.



The New York Multistate Office covers Manhattan (shown above) and all of New York State, New Jersey, Delaware and Connecticut's Fairfield County.

INTERNAL AUDIT: Insuring Integrity, Efficiency, and Effectiveness

Integrity has become a household word here at the Department of Revenue. It is the foundation of DOR's commitment to honest, fair and firm tax administration. And the key to our integrity initiatives was the creation of the Inspectional Services Division in 1983.

Commissioner Jackson and First Deputy Commissioner Tom Herman recognized the need for such a unit shortly after their arrival in January 1983. So did members of the Governor's Advisory Task Force on the Department headed by Professor

shop. Internal Audit reports facts developed in its reviews and makes recommendations to the affected managers, who have the responsibility for taking appropriate corrective actions. The Office also participates in integrity-awareness training for all DOR employees.

Acting Director Scotti hastens to credit much of the Office's success to its first Director Jerry J. Fay, now Deputy Commissioner of the Operations Division. "Jerry did a phenomenal job of building a solid team,

paying assurance that their hard-earned money is being properly handled. Our work is critical for the operation of a Department like DOR."

Joe attributes a large part of Internal Audit's success to the support of all the DOR managers and personnel whose areas have been reviewed. A successful internal audit process must be a joint effort, and the input and time investment on both sides have made the difference.

Dedicated Staff

Joe shares leadership of Internal Audit with Robert Scott, Deputy Director/Operational Audit Manager, and Mark O'Brien, Deputy Director for EDP. Joe says of the staff of 15, "There's a real sense of teamwork here. I frequently observe auditors assisting each other on assignments in an all-out effort to get the job done." Many are members of professional organizations such as the Institute of Internal Auditors, the Association of Government Accountants and the EDP Auditors Association. At present, three staff members are Certified Internal Auditors, and several others are studying to become certified through a long and grueling exam process.

Looking Ahead

Internal Audit's role will continue to change and expand as DOR evolves — through MASSTAX, OASIS and other initiatives — from a largely manual operation into an automated environment. The staff will be involved with these initiatives as well as with the Department's new Child Support Enforcement responsibilities. The goals will be to insure that proper controls exist and that integrity is not compromised.

"I see Internal Audit continuing to grow into an increasingly central and critical role in DOR," said Commissioner Jackson. "By serving as our own management consultant, it will help us do what we do better and more efficiently; by 'sniffing' out and resolving existing problems, it will help us defuse bombs before they explode."



Tobey Berlin

Acting Director Joe Scotti (center) discusses DOR's Internal Audit policies with Internal Auditor Anne Brennan and Multistate Audit Manager Rick Barkey.

Paul McDaniel of Boston College. The basic structure was in place and the leaders of the two key units were already on board when the task force report was issued in July of that year.

Inspectional Services is made up of the Offices of Internal Audit and Internal Affairs. The two units, which report directly to Mr. Herman, provide different yet complementary functions in maintaining a high level of integrity within the Department.

The Mission of Internal Audit

The Office of Internal Audit, now headed by nine-year DOR veteran Joe Scotti, provides the Commissioner with an independent review and appraisal of various DOR activities and operations. It serves, in effect, as an in-house management consulting

implementing the procedures of day-to-day operations, setting our course, our focus, and establishing the credibility of Internal Audit. DOR is fortunate to have him in whatever role he performs.

Necessary Way of Doing Business

The Office has accomplished much in its first 3½ years. Over 5,000 staff days have been dedicated to reviews of 22 different bureaus and operations. The resulting recommendations have produced a whopping \$8 million of revenue annually. And that's not the whole story. "You just can't put a pricetag on the benefits of increased efficiency and enhanced internal controls," Joe says. "The bottom line is that these objective reviews of operations give tax-

Filing Season

(continued from page 1)

DOR is most visible during the filing season through our Taxpayer Assistance Bureau. Each year at this time TPA makes an extra effort to assist taxpayers, both over the phone and person-to-person. Service is offered at the Boston headquarters and the 11 District and Regional offices throughout the State, as well as through our Outreach program. Last year TPA assisted over half a million taxpayers during the filing season. With many questions about the new State and Federal tax laws TPA Bureau Chief William Kelley expects that figure to increase by about 10%.

TPA personnel plan to visit almost 500 sites in this year's Community Outreach Program, from shopping malls to city halls, helping the elderly, blind, deaf and non-English speaking. DOR employee Angel Zayas' Spanish skills make him much in demand, especially at the Lowell D.O., which serves a large Hispanic population. Laura Chan, a TPA tax examiner, utilizes her knowledge of three Chinese dialects during the filing season. At press time TPA staff had already completed 204 outside assignments providing direct assistance to more than 13,287 taxpayers.

"It's all part of our goal to treat honest taxpayers as valued customers — not victims — of State government," said Commissioner Jackson. "By reaching out to taxpayers we're encouraging those who are due a refund to file early. Early filers will get quicker refunds. Last year, those who filed an error-free return before the April rush received a check in the mail in less than three weeks' time. So far this year we're averaging a 9-day turnaround."

This year the Department conducted extensive TCE (Tax Counsel for the Elderly) and VITA (Voluntary Income Tax Assistance) training for volunteers who help prepare Federal and State returns. They work at both the Worcester District Office and at the Boston headquarters, and will join TPA's Outreach personnel at various outside assignments.

Two Taxmobiles will again provide

assistance for the last two weeks of the filing season — from April 3 until midnight on April 15. One Taxmobile will be at Park Street MBTA Station, Downtown Crossing, City Hall Plaza and Copley Square in Boston. The other Taxmobile will operate in and around metropolitan Springfield. "All of the Taxmobile locations are high-visibility areas, so we expect to be as successful as we were last year," said Pat Gatto, Deputy Chief of TPA.

Open Until Midnight

As April 15 fast approaches, DOR offices will extend their hours of operations. The Boston office will be open until midnight on April 15 to handle the final rush of last minute taxpay-

ers scrambling to meet the deadline.

It takes a hard working and committed staff to produce the kind of positive results DOR has had with its millions of taxpaying customers each year. A letter received recently from a satisfied customer notes:

"I want to give a word of praise to the tax examiners at the Hyannis District Office. When I asked a question (and I had quite a few) they kept saying "no problem". I was delighted with the service and thought you should know the people working at the front counter were very polite with their clients, and I came away with the feeling I'm glad to be living in Massachusetts."

Child Support Enforcement

(continued from page 1)

Hedgespeth as Deputy Commissioner and Allan Breen as the Chief Operating Officer of the Department's new CSE Division. The Governor noted that pending legislation to strengthen DOR's powers to enforce the law, the expanded \$36.5 million budget request for CSE operations and the Department's expert management could double child-support collections over the next three years.

"We must take the lead and develop a system that enables all who qualify for child support to get it," said the Governor. "We also have to ensure that the support is sufficient to provide hundreds of thousands of Massachusetts children a decent standard of living. We will do all we can to make certain that the taxpayers of this Commonwealth will no longer have to assume the responsibility of absent parents to support their children."

Commissioner Jackson noted that the legislation which designated DOR as the new child-support agency also strengthened enforcement provisions and set new support requirements. Chapter 310 of the Acts of 1986 — the new CSE act — states that uniform guidelines for determining child support levels must be es-

tablished by the State's Trial Court. Automatic wage withholding from the non-custodial parent's paycheck will be used in most cases; a simple, non-criminal procedure will be used to establish paternity, and CSE must assist all custodial parents rather than just those on welfare. DOR has filed new legislation to clarify and expand the powers it received in Chapter 310. For example, the Department is seeking the same lien and levy powers for child support it has in revenue collection.

"The Legislature expects us to provide tougher, fairer and more centralized and effective protection for children living with one parent," Commissioner Jackson said. "The proposed legislation will allow us to use the same powers which work so successfully to protect the rights of honest taxpayers for the economic benefit of thousands of innocent children. With those powers and the budget allocations proposed by the Governor, this agency can certainly make a difference in the lives of those who hold the future of our Commonwealth."

When the Division is fully staffed, some 600 employees will be respon-

(continued on next page)

Child Support Enforcement

(continued from page 14)

sible for guaranteeing that this new venture works effectively and efficiently for over 200,000 families across the state. Department of Public Welfare employees in the field now and some Welfare CSE experts who are assisting the CSE Transition Team will be among those hired. Not only will this ensure that there is less learning time, and thus less adjustments for those families affected, but it will allow DOR's tax revenue operations to continue virtually unchanged. New computer systems will be installed for CSE to handle the millions of dollars in cash flow which must be processed quickly

and accurately.

Deputy Commissioner Hedgespeth said he is excited about the challenge facing CSE. "The changes DOR is about to make will take a few years to be fully operational," he commented, "but we intend to see that no child in this state is denied the opportunity to reach his or her full potential, nor be forced to live in poverty, simply because of a lack of financial support from both parents."

Mr. Hedgespeth, formerly Bureau Chief of the Bureau of Analysis, Estimation and Research, has been a member of DOR's Executive Man-

agement Group (EMG) for the past three years. He was a prime mover in the Department's simplification of tax forms and shared responsibility for estimating state revenues. He also helped to draft the state's first tax-expenditure budget, now a part of the Governor's annual budget request. Mr. Hedgespeth has been leading the CSE transition team since passage of legislation last summer.

Mr. Breen was recruited to guide development of the new Division's collection unit. Also an EMG member, he previously served as Associate Deputy Commissioner of Enforcement.

Spring Cleaning

(continued from page 11)

taxpayer data on line. Eddie Lepore, Dick Gallagher, Joe Lupica, Jim Kirsulis and Walter Lowman are the five DOR staffers now responsible for taking literally thousands of files and combining them to weed out unnecessary numbers, repetitive cases and inaccurate information. The unit will be transferred to the Boston office to work more closely with the Arthur Andersen/MASSTAX team this summer.

"It's very interesting to see how many sets of duplicate accounts are on the computer," said Mr. Lapore, who heads up the Unit. "You have to take into account the size of the database."

The Unit just finished the corporate accounts receivable listed on the Sperry mainframe, a project they have worked on since last September. Over 20,000 accounts were checked, with just over 7,000 files of corporations with different numbers combined. Now they will be handling some 32,000 duplicates within the trustee taxes — sales, meals, withholding and room occupancy.

The first step is for Information Services Organization (ISO) to generate a list of files with certain conditions: same federal ID number, same name up to ten letters, and dif-

fering state ID numbers. Conditions are then altered to check for differing federal ID numbers, and so on. Finally the Data Purification Unit goes over each set of files to determine if they are indeed duplicates. If that is the case, the question is which number was assigned temporarily and must be removed from the files.

As the project progresses, the conditions being compared will get more and more precise. Old addresses will be discarded and any changes in responsible officers which may not have been correctly reported will be cleared. Mr. Lapore is now comparing some of the corporate files with the withholding files to identify and correct any discrepancies between the two tax types.

"The work that Data Purification is doing now is very important to the ultimate success of the MASSTAX Project," noted Ms. Steele. "Making certain that our files have the correct information and no excess data will make a difference in the capability of the new systems to process cases quickly and more efficiently. The project should be ongoing, and the Unit hopefully will be integrated with MASSTAX this summer as a preliminary stage for data going on line."

Local Services Hosts Open House

The Division of Local Services held an Open House in its new location at 200 Portland Street on February 6. Some 200 local officials from across the state visited the new facilities and enjoyed a buffet luncheon with Commissioner Jackson, Deputy Commissioner Ed Collins and the Local Services staff.

The curriculum of workshops and seminars provided by Local Services staff for local officials was viewed and explained. Throughout the morning staff demonstrated computerized programs that can estimate and forecast local expenditures and determine local property values.

"It was a fabulous open house," said Helene A. Murphy, Chairperson of the Board of Assessors in Haverhill. "I loved the new surroundings. The offices provide much-needed privacy. That DOR shares its conference room with local officials is a plus. In fact, DOR's work with us has been really terrific!"

Local Services staff guided those attending smoothly through the maze of work areas and provided answers to some of the more technical questions posed by local officials. "It went very well," said Deputy Commissioner Collins. "Those who came were impressed with both our service capabilities and with the expertise of our staff. It was quite a success."

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Ken Marchurs Named Deputy State Auditor



Stephen Frank

Ken Marchurs

Ken Marchurs, Chief of the Bureau of Accounts since 1984, has been appointed Deputy State Auditor. In his new capacity, he is responsible for the Division of Local Mandates, which as a result of Proposition 2½ reviews new laws and agency regulations having a financial affect on Massachusetts communities.

Ken was an important member of the Local Services team and DOR's Senior Management Group. Under his leadership, the Bureau of Ac-

counts has helped some 140 Massachusetts communities convert to the Uniform Municipal Accounting System (UMAS). That increases report and record-keeping consistency among communities, making fiscal comparisons between cities and towns simpler.

Edward Collins, Deputy Commissioner of Local Services, said Ken's services will be sorely missed. "Ken did outstanding work for Local Services and was a strong leader for his bureau. I wish him the best of luck in his new venture."



Revenews

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Commissioner

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Multistate Bureau staff from around the country joined their Cambridge counterparts at a recent meeting in Boston. Front Row (from left): Anthony Grasso (New York), Gerard Esposito (New York), Francis Schaefer (New York), Anwar Mikhail (Los Angeles), Robert Reiger (Pittsburgh), Ruil Springer (Houston). Back Row: Thomas Lynch (Pittsburgh), Joanne Arena, Richard Marshall, Karen Quinn, Dennis Conley, Susan Slattery, Michael Kelly (Oakland), Joan Bernazzani, George Lewis (Chicago), Kevin Conway, Arturo Barberan (Los Angeles), John Powers, Donald Lamb (Chicago), Lee Hiteshew (Atlanta), Larry Modestow.

On the Move With the Multistate Bureau

Tracking elusive interstate tax offenders is always a tricky business, but one the Multistate Bureau has become quite expert at in recent years. In FY87 alone, the Bureau assessed a record-high \$72.5 million — a 300 percent increase over the \$16.5 million assessed in FY81, the first year the operation was expanded beyond the New York office. Individually, each Multistate auditor produced, on average, \$1.5 million for the Commonwealth in FY87 — a return on investment of \$29 to \$1.

So important has Multistate's work become to DOR, in fact, that the Bureau is now greatly expanding its auditing staff throughout the country. "With a solid record of achievement behind us and a major bureau expansion in the works, tax evaders using sophisticated interstate tax avoidance schemes are going to find it increasingly difficult to cover their tracks at the expense of the Commonwealth," noted Commissioner Kidder.

With regional offices in New York, Pittsburgh, Chicago, Los Angeles, Oakland, Atlanta and Houston, the Multistate Bureau conducts audits of taxpayers who do business in the Commonwealth but are domiciled or headquartered outside of the New England region.

In FY87, the Multistate Bureau discovered 651 corporations and individuals — 24 of them Fortune/Forbes 1000 Corporations or their affiliates — doing business in Massachusetts who failed to file and/or pay taxes due the Commonwealth. Over \$15 million in assessments resulted from these non-filer/delinquent investigations.

With its current expansion — which includes the opening of a new regional office in New Jersey as well as the addition of 40 new positions nationwide — the Bureau anticipates even better results in FY88.

"As Massachusetts has become an increasingly attractive place to invest and do business, the Multistate Bureau has reaffirmed its commitment to develop enforcement programs which insure full compliance with our tax laws. It's their job to protect the Commonwealth's revenues from intricate tax avoidance ploys and to protect honest taxpayers who

Multistate (continued on page 9)

Contents

From the Commissioner	2
Voluntary Compliance	3
Spotlight on Springfield	4
Have You Heard?	6
Child Support Enforcement	8
1987 Tax Filing Season	10
Local Services	11
Ziegler Award	12

From the Commissioner



Stephen W. Kidder

After a little more than three months as Revenue Commissioner, I've already passed a few milestones: I am now no longer the shortest serving Commissioner in DOR history; I've been sued; and, I've learned a great deal about the day to day workings of the Department — in other words, I now know my 1-NR's from my TA-1's.

More seriously and most importantly, I've had an opportunity to meet many of you. Traveling from Cambridge to Springfield, Hyannis to Lowell, from some of our most venerable D.O.'s to Local Services' still relatively new space as well as to several of our recently acquired CSE offices, has been a terrific crash course in DOR.

Clearly, people are curious about the "new folks" on the 8th floor of the Saltonstall building. During the past four plus years, Ira Jackson and his chief Deputies, Tom Herman and Tom Fitzpatrick, blazed a very impressive trail. Taking what was best in DOR and enthusiastically combining it with fresh insights and energy, they helped bring DOR to a new level of professionalism and pride. Fortunately for me as a new Commissioner, Ira was right when he said that the core of the Department — and the ultimate reason for its success — remains in place in each of you.

I was lucky to work with Ira and many other DOR stalwarts when I was with the Executive Office of Administration and Finance. From that vantage point, it was easy to see just why DOR is considered to be one of the finest agencies — perhaps the finest agency — in the Commonwealth. It was also a good place to learn about talented people who worked in other parts of State government like my two top Deputies, Rick Stanton and

Joyce Murphy. Along with the DOR veterans already in place, Rick and Joyce will add the same kind of leadership and commitment that the "two Toms" brought to their respective jobs.

But things will be different. Times change and the challenges that we are all required to meet change with them. Our efforts to collect all the revenue due the Commonwealth need to reach an even higher level of effectiveness and fairness. At the same time, Local Services faces a growing demand from cities and towns for wise financial consulting as well as timely Cherry Sheets. And, of course, our responsibility for Child Support Enforcement permanently expands, and enriches, our mandate.

Rick Stanton has already become the pointman on several of the most critical initiatives on DOR's long agenda. Given his experience in start-up endeavors, specifically the Public Employee Retirement Administration, I've asked Rick to add significantly to the responsibility he already has for the Criminal Investigations Bureau and Special Research Unit. Rick will be coordinating those elements of the MASSTAX computer system, for example, that cut across bureau and division lines. He also will lend his considerable talent to many of the issues before our other major new endeavor, Child Support Enforcement.

DOR has grown at a breakneck speed in the last few years. Now is the time to institutionalize our "best practices," to go back over what's been built to make sure that no cracks are left unfilled and that a rock-solid foundation is in place to support further expansion and improvements. Joyce Murphy's charge is to ensure that this happens. As her title, First Deputy for Human Resources and Management, indicates, aspects of every area of the Department fall within the realm of

her responsibility. At the same time, Joyce is a resource to whom every area within DOR can look for advice and support.

Joyce and Rick both bring over ten years of distinguished public sector management experience to DOR. Perhaps most promising, however, is their enthusiasm for the job ahead and their ability to meld their talents with those of the strong team of management and line veterans on whom DOR has depended for many years.

My confidence that we can get to the next level of performance comes from the DOR record thus far.

I am particularly pleased to have Rick and Joyce in place as the new year begins, bringing with it the challenges of another filing season, another budget cycle and a new round of enforcement and service initiatives. Clearly, the next few months will be a hectic time for everyone at DOR — both career employees and newcomers.

My confidence that we can get to the next level of performance comes from the DOR record thus far. I have been impressed again and again by the spirit, drive and sense of service that DOR employees bring to their jobs every day. In my first weeks on the job, I learned the importance of reaching out to each of you. That process will continue and will remain one of my most important objectives. I look forward to continuing our work together.

My best wishes to every member of the DOR family for a happy and healthy 1988.

Voluntary Compliance Increases by \$1.7 Billion: New Study Tracks DOR Success

A new study just published by DOR's Bureau of Analysis, Estimation and Research (BAER) confirms that hard work does pay off: dramatically improved voluntary compliance with the State's tax laws has brought in nearly \$1.7 billion since DOR began its campaign to improve tax collections in 1983.

"This is the bottom line return on our investments to bolster public confidence in the tax system," Commissioner Kidder pointed out, adding that, "People have come to know that honest taxpayers get a fair deal from us — whether it's speedy refunds or courteous taxpayer assistance. They also realize that, through increased audits, a record number of seizures and a new emphasis on criminal prosecutions, we've made good on our pledge to get tough with tax evaders and delinquents. When people trust the system and respect its effectiveness, they pay attention to the rules."

BAER used an economic method which compares what DOR collected from FY84 through FY87 to the amount of collections expected given current levels of economic activity. The study was published in BAER's very successful monthly "Massachusetts Economic Indicators", which has just been expanded to include major research projects like this on a quarterly basis.

"The new study represents several years of hard work in BAER begun by Grady Hedgespeth, Bob Melia and David Joulfaian and continued by our current staff," said BAER Chief Jane P. O'Hern, adding, "Special praise goes to Susan Conway for her work in drafting the report and to Jim Wooster for pulling together all the pieces."

In contrast to the years covered by the report, for three of the four years leading up to 1983, revenue collections did not keep pace with the growth in personal income, and in

two of those years did not even keep up with inflation.

"This \$1.7 billion comes on top of the record \$1.3 billion we've collected through our enforcement efforts," Commissioner Kidder said, adding, "Clearly, DOR has demonstrated that a revenue department can change taxpayers' behavior by changing their expectations about the system. In doing so, the system has become fairer for everyone."

Increases in Voluntary Compliance

\$1.66 Billion

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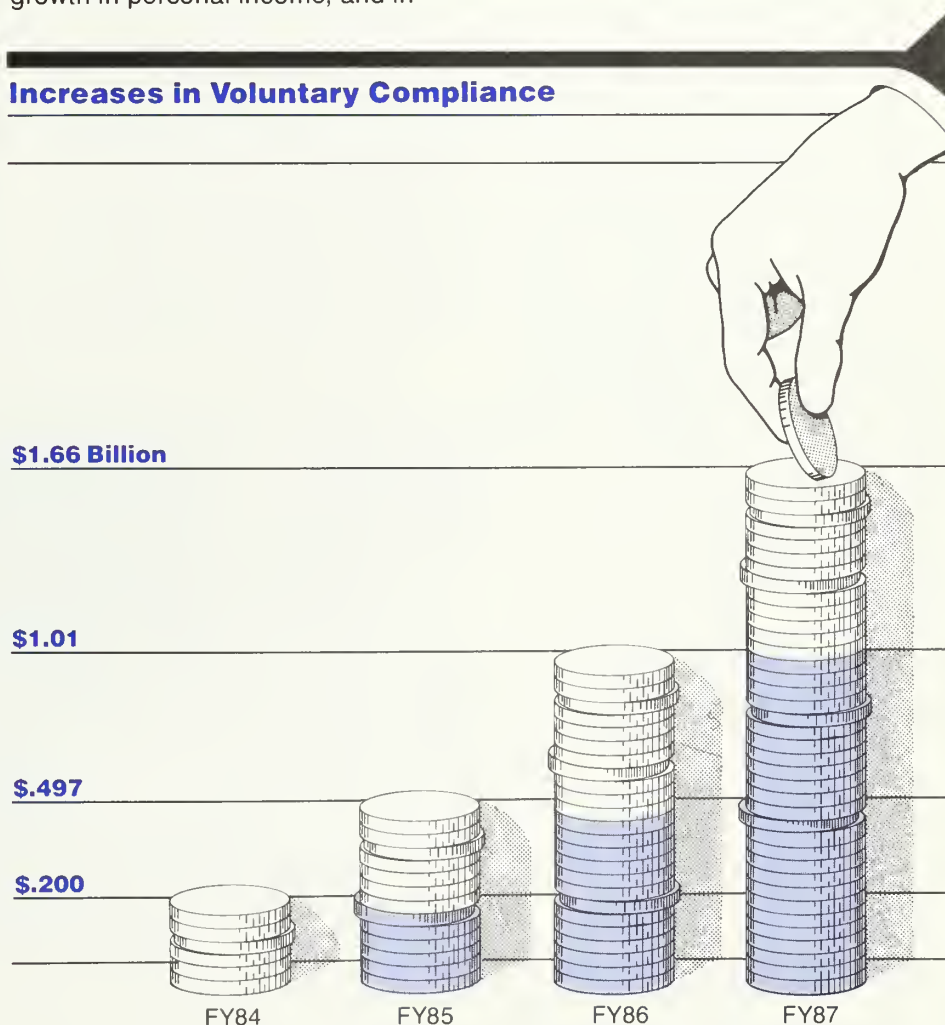
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FY84

FY85

FY86

FY87



Spotlight on Springfield



Springfield District Office: DOR's Western MA Outpost

Deep in the heart of western Massachusetts lies one of DOR's largest district offices. The Springfield District Office, with its 115 employees, spreads out over three floors in a frontier post known as "State House West", housing everything from Internal Audit to Taxpayer Assistance. Office Manager Tom Foley oversees the whole operation as it strives to keep in touch with its vast territory which stretches from Worcester to New York State.

TPA

One of the most effective ways in which Springfield D.O. maintains connections with area taxpayers is through its Outreach program. Each year Springfield TPA employees visit over 80 sites throughout the Springfield area, reaching close to 11,000 people. Special Outreach programs are designed for specific population groups: a high school program teaches students how to fill out an ABC form; elderly taxpayers are assisted at various Council on Aging offices; employees with bilingual skills assist the Springfield area's Hispanic population; and through VITA, area college students learn to prepare tax returns for college credit. And should you miss them on the road, you can catch Springfield TPA on the local cable TV station, for which it produces a half-hour talk show featuring various DOR tax specialists.

"We reach about 120,000 people with our show, and it has generated a lot of recognition for us," said Tom Foley, noting that people have approached

him and his colleagues right on the street to compliment them on their show.

Back at State House West, the TPA counter holds its own with the many customers who visit its offices each day. During FY87 approximately 39,900 people dropped by for a little tax advice, while over 100,000 taxpayers asked for help over the phone.

Seizure

While Springfield TPA is spreading tax news, the seizure unit there is usually making news. As part of Seizure Unit II, this energetic five-person unit — under supervisor Gus Costa — enforces tax law in the western part of the State by seizing delinquent taxpayers' property. During FY87 the unit performed 92 seizures, up from 83 the year before. Combined with its Cambridge counterpart, Seizure Unit I, DOR's Seizure Units brought in \$8.6 million in FY87.

In spite of the increase in seizures, Gus believes that voluntary compliance is up because of the seizures and the media coverage they receive.

"Seizures and the media are two of the most effective tools DOR has against tax evasion," Gus said, adding, "The Seizure Unit would not be nearly so effective a deterrent without the help of the media."

Compliance

Springfield's Compliance force is sizable and so are its collections. Led by Assistant Chief Mike Woods, Compliance's 14 tax examiners place liens and levies and recommend seizures for delinquent taxpayers and businesses within their territory. During FY87 the bureau brought in approximately \$7 million — including a record \$400,000 collection from a single corporation.

Springfield D.O. also boasts two impressive Audit bureaus. The larger of the two is lead by Western Audit Region Manager Dino Vakas and

continued on next page



Reaching out to taxpayers is what it's all about at the Springfield TPA counter (above). Shown are (from left) Gail Olesiak, Cheryl Perigord, D.O. Manager Tom Foley, William Finnegan, and Joan Jurkowski.



Those who work together... fish together? Well, at least Springfield D.O.'s Compliance and Audit Bureaus do; they recently enjoyed a successful fishing trip at Point Judith, R.I. In photo (left to right): Jonathan Fein, Larry Marino, Dick O'Brien, Bart Lawler, Jerry McCarthy, Robert Anzalotti, Bill Jones, Leonard Cohen, John O'Hare.

focuses on transactional taxes. Its 23 auditors and three supervisors assessed over \$7 million in FY87, while the seven auditors in Springfield's Corporate audit section assessed \$3.9 million. Through its NEXUS project, Corporate audit also focuses on Connecticut, New Hampshire and Vermont corporations who deliver goods in Massachusetts and may owe taxes here.

An All-Around Office

It is clear that Springfield D.O. has come a long way since it moved to its present site at the old IRS/Post Office building five years ago. Back then, some workers sat at cardboard desks in a shadowy, cavernous room once used by post office workers. Of course, all that has changed. Today Springfield D.O. has become a state-of-the-art district office serving the needs of every taxpayer calling on them for assistance.

"They are the mirror that reflects DOR," said Deputy Commissioner of Operations Jerry Fay, who oversees all of DOR's district offices. "Our district office people have to know everything, and judging from all the positive letters Springfield D.O. receives I'd say they're doing a great job."

Richard Stanton Is New First Deputy Commissioner



On October 19th, Commissioner Kidder filled one of DOR's top management positions by appointing **Richard J. Stanton** of Medford as the Department's new First Deputy Commis-

sioner. Rick assumed direct line responsibility for the Criminal Investigations Bureau and the Special Research Unit and is closely involved in the implementation of DOR's two major initiatives this year: MASSTAX and Child Support Enforcement (CSE). He replaces Thomas D. Herman, who left DOR to take a position with the Dukakis presidential campaign.

"Rick is a valuable addition to the DOR management team," said Commissioner Kidder, adding, "I have worked closely with Rick in the past and have come to rely upon his instincts and invaluable mixture of creativity and common sense."

Rick has served in State government for 10 years, most recently as Deputy Commissioner of the Division of Public Employee Retirement Association (PERA). It was there in his role as General Counsel that Rick was part of the team responsible for creating PERA. His close work with the Massachusetts Taxpayer's Foundation (MTF) throughout his tenure at PERA prompted MTF President Richard Manley to note, "This new appointment is definitely in the DOR tradition of attracting the finest and most innovative managers to its ranks."

Prior to PERA, Rick served as Deputy Chief Secretary to then Governor King, whom he advised on legislative and governmental procedures. His

experience also includes service as a staff attorney for the Secretary of State's Office as well as an aide to Congressman Michael Harrington.

A graduate of George Washington University Law School, Rick is a member of the United States District Court, and both the New York and Massachusetts Bar Associations.

Michael Porter Appointed Legal Bureau Chief

Michael Porter, former Deputy Chief of the Legal Bureau, has been appointed as Chief of that Bureau. He fills a post vacated by James Aloisi, who left the Department in September to work with State Transportation Secretary Fred Salvucci.

Mike has worked with the Legal Bureau ever since he began his DOR career. A Brandeis University and Suffolk Law School graduate, Mike joined DOR in 1979 as a Tax Examiner.

By 1983 he had been promoted to a Tax Counsel position, litigating cases before the Appellate Tax Board and becoming increasingly involved in the Department's Amnesty program.

"Mike has helped to build a professional legal operation with an impressive record of successes," noted Commissioner Kidder, adding, "He has gained the respect and confidence of individuals throughout the Department who have come to depend on his legal counsel."

One need only look at its statistics to see how successful the Legal Bureau is; it wins 78% of its cases before the Appellate Tax Board and enjoys a 100% success rate defending challenged seizures in the Commonwealth's courtrooms.

ENGAGEMENTS: Hodiah

Winspeare and Alex Hassol (both of CSE, Cambridge), Lisa Simmons (CSE - Legal), Frederick Battaglia (Revenue Accounting), Shawn Zimmerman (PDS/MAPPER), Gina Carter (Personnel), Robin Cardillo (Personnel), Beth Wyche (New England Audit).

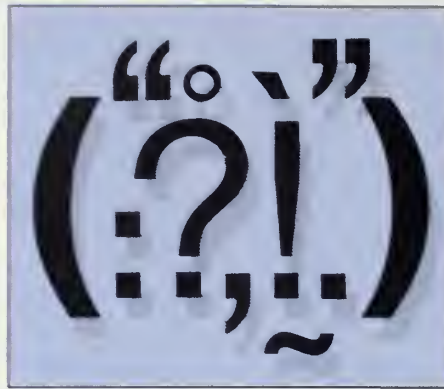
WEDDINGS: Michele (Scimemi)

Settipane (Revenue Accounting) on November 7th, Antonetta Mario's (Revenue Accounting) son on September 26th, Julian Bell's (CSE, Pittsfield) daughter on October 31, Mary Trainor's (Special Research Unit) granddaughter, Mary Flaherty (Enforcement) on September 26th, Anna Troy's (Revenue Accounting) son on November 7th.

BIRTHS: Baby girls to: June

Cleveland (Salem D.O.), Frank (Revenue Accounting) and Christine Megna (Records Management), Ricardina Alves (DIB), Donna Silva (Personnel), Tom O'Neil (New England Audit) . . . Baby boys to: Bonnie MacDonald (PDS/MAPPER), Bill Dinneen (CSE), Steve Brown (Local Assessment, Springfield), Niki Rutter (Estate Tax) . . . Congratulations to Rosemary Esdale (Personnel), Mary Lennon (PDS/MAPPER) and Mildred Cappello (Records Management) on their new grandsons!

TRAVEL: In the Data Integration Bureau, Maureen Kelly visited her sister in South Carolina during her vacation, Maureen Hobin spent two weeks in England, Ireland, Scotland and Wales, and Kay Mahoney made a Thanksgiving Day pilgrimage to our nation's capital . . . Phyllis Polci, Linda Meyers and Virginia Singer (all from Cambridge Compliance) chased the winter blues away in Santa Domingo this January . . . In the Records Management Bureau, Florida seems to be a popular destination, at least for Mary Paglia, Doris Castelli and Barbara O'Connor; Helena DeMarco broke the trend and went to Hawaii instead. Disneyland was also enjoyed by PDS/MAPPER employees Fred Piccinni and Jackie O'Sullivan. Darlene Sowell, also PDS/MAPPER, just returned from a California vacation

Have You Heard?

. . . Johanna Moran (CSE) was more adventurous for her vacation — she went on an African safari in Kenya . . . Peg McGoldrick (CSE) recently enjoyed a cruise that took her from the Caribbean to California . . . Marie Cotter and Karen Garvey (New England Audit) recently returned from the Eternal City, Rome.

DEPARTMENTAL ACHIEVEMENTS:

Congratulations to the 55 DOR employees who achieved perfect attendance during FY87! The employees were honored at a Commissioner's Luncheon on November 20. Of special notice are the following employees who were "perfect" three years in a row: Frank Alongi (TPA, Salem), Bob Arena (Audit, Cambridge), Peter Benkus (TPA, Salem), Richard Breen (ISO), Christopher Clark (Compliance, Cambridge), Gus Costa (Compliance, Springfield), James Higgins (Multistate, Pittsburgh), Michael Kelly (Multistate San Francisco), George Lewis (Multistate, Atlanta), Margaret MacKintosh (Audit, Springfield), Joe Meaney (Compliance, Brockton), Frances Mendez (Revenue Accounting), Raye Nordgren (TPA, Boston), George Osganian (Processing), Vincent Piccinni (ISO), Walter Roberts (Audit, Greenfield), Emma Sims (DIB), and Ralph Weber (Multistate, Atlanta) . . . Tom Loughlin (Cambridge Compliance) was voted Employee of the Month in the Compliance Bureau for the month of October.

OUTSIDE ACHIEVEMENTS: Susan Byers (Human Resources Development) recently completed all the requirements for her MBA from Boston University's Graduate School of Management — she is an honors

graduate . . . Tom Parisi (Cambridge Compliance) was re-elected to his fourth term to the Everett City Council . . . Arthur Ecclestone (Local Assessment) was honored with an award and plaque for his years of service and assistance to assessors by the Massachusetts Association of Assessing Officers at their annual meeting in November . . . Doris Alvarez (MASSTAX Legal Guide) will attend Boston Business School in January.

SPECIAL NOTES: PDS/MAPPER

recently welcomed two new members to their team — Lisa Gaeta and Donna Bouchie — and lost one when Joe Borges left for the private sector . . . Congratulations to the following upon their retirement from the Department: Mabel Conceison (DIB), Ella McRae and Sylvia Goldstein (both of Revenue Accounting), and Susan Maccarone (New England Audit) . . . David Brothers and Martin Kelley raised money the hard way, by being "arrested" during the "Jail and Bail" fund raising event sponsored by the American Cancer Society; the two men were later released after raising \$300 in "bail" money for the Society . . . New England Audit welcomed back Marian Clark after her extensive hospital stay and convalescence . . . The MASSTAX Legal Guide staff has initiated a "Word of the Day" program to sharpen their vocabulary skills . . . In Memoriam: The Revenue Accounting Bureau is mourning the loss of fellow employee and friend Edna Flaherty, who passed away on November 25th. A 27-year DOR veteran, Edna was a Tax Examiner in the Estate Tax Records section.

Greenfield D.O. Falls Victim to Bad Weather

DOR's smallest district office is in deep water these days — literally. A burst water main at the Greenfield District Office, caused by a spell of cold weather, flooded and damaged the office extensively, forcing most of its five employees to work elsewhere. A temporary office has been set up at the Greenfield Registry of Motor Vehicles, while Greenfield D.O. employees take turns manning the phones at the damaged site.

1987 COMEC Contributions Record-Breaking

DOR has once again shown its generosity towards the COMEC drive. The final numbers are in, and as a result of hard work and dedication the Department has raised over \$93,000, an \$11,000 increase over last year. More than 2,200 employees contributed to this year's campaign, at an average annual gift of almost \$42. An additional \$4,000 was collected from raffles conducted throughout the Department.

"I'm very proud of this Department and its generous support of the COMEC drive," said Commissioner Kidder, noting "As a direct result of DOR's caring and contributions, many of those in need will receive valuable assistance through any of the hundreds of COMEC agencies."

Each unit in the Department has volunteers who coordinate the soliciting of other employees within their particular unit. "These solicitors are the backbone of the campaign and have once again done an excellent job," said COMEC Keyperson Debra Rokosz.

The Cambridge Enforcement Bureau's COMEC raffle helped raise over \$2,000 for the campaign. Crown are participants (from left) James Marquardo, DonnaLee Camera, Scott Ziegler, Flora McLaughlin, Stephen Brown, Gerayn Page, Dick LaConte, Steve Gallagher, Kay Ciampi, Robert Manning.



Karen Trainor Promoted as Commissioner's Assistant

Commissioner Kidder has chosen Karen Trainor as his new Executive Assistant. For the past few months, Karen has been involved in helping the new Commissioner settle in, taking over a role vacated by Joan Ramsdell who left DOR for the private sector.



"Karen has done an exemplary job during my transition and has managed to perform the juggling act necessary to keep my appointment calendar current and still keep the taxpayers

of the Commonwealth's questions answered," said Commissioner Kidder, adding, "I am confident that Karen will continue to perform above and beyond in this capacity and look forward to working with her."

A resident of Melrose, Karen pursued a degree in Mathematics at Bridgewater State College. She joined the Department in 1985 as a Researcher with the Special Research Unit. Subsequently, she was promoted to the position of Commissioner's Assistant under former Commissioner Jackson in 1986.

Revenotes

The Write Stuff

DOR employees will be given the opportunity to sharpen their writing skills this spring through the Training Office's Writing Improvement Skills Seminar. The course lasts ten weeks and is taught in rm. 606 in the Saltonstall building. Please call Dotie Burns in Training (6192) for more information and for pre-registration.

Filing Season Fitness

What better way to increase your endurance for the busy tax filing season than aerobics? Contact DOR's Health Program Director Elizabeth Urquhart (x6217) as she launches into her 3-month long aerobics program, beginning January 12. Other upcoming health programs are as follows:

Stress Management Workshop

Jan. 20 — Cambridge

Jan. 21 — Boston

Blood Pressure Screenings:

Feb. 8 — Cambridge

Feb. 9 — Portland St./Local Services

Feb. 11 — Saltonstall

Feb. 17 — Fall River (will also include cholesterol screening)

CSE Telephone Listings

On November 2, 1987, Child Support Enforcement completed Phase I of their move to 215 First St., Cambridge. Some of their most called numbers are:

Call:
621-4200

For:
Administrative Services, Executive Offices, Legal Program and Policy, Reception Desk

621-4400

Communications

621-4700

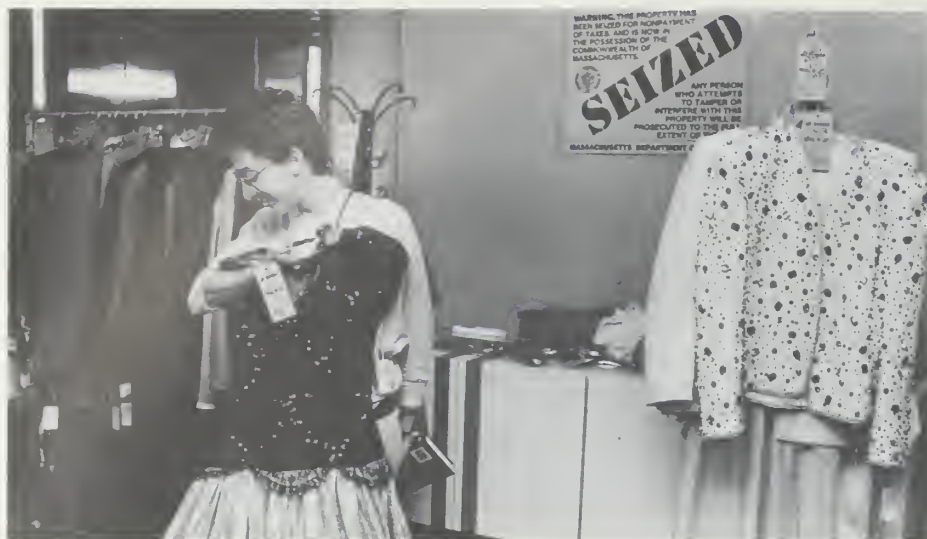
Enforcement and Collection

1-800-332-CSED Service Line

DOR Sees Overwhelming Estimated Tax Response

Last August DOR began a major new compliance effort by mailing information and brochures to 20,000 taxpayers who should be filing quarterly estimated tax payments but have not done so for at least two years. 18,134 taxpayers had responded to the mailing as of December, a response rate of 91%.

Boston Globe Photo



With new lien and levy powers, CSE may find itself in the auction business as the Seizure Unit sometimes is. In photo at left, an unidentified woman inspects one item out of a storeful of famous designer women's clothing recently auctioned by DOR to recover back taxes.

CSE Makes Headway Against Delinquent Child Support Payers

More and more children of divorced or single parents in Massachusetts are gaining the financial support legally due them from an absent parent, thanks to the growing strength of DOR's Child Support Enforcement Division (CSE).

Since DOR's takeover of child support enforcement duties from the Department of Public Welfare on July 1, 1987, CSE has gained valuable enforcement resources, including an increased staff. CSE now has stronger enforcement powers too, through legislation recently signed by Governor Dukakis as well as some important help from the IRS.

Governor Dukakis' November 16 signing of Chapter 490 further increases CSE's enforcement powers by allowing CSE to use liens, levies, and seizures without court involvement.

"This new law is another message to those who would walk away from their children that we are serious about making life better for families all over the state who depend on child support payments for their livelihood," Governor Dukakis explained.

The new measure is expected to be particularly helpful in cases where parents don't have regular paychecks, such as the self-employed or those who make substantial income from the so-called underground economy.

"This is a victory for everyone working to safeguard the Commonwealth's children against the economic equivalent of child abuse," noted Revenue Deputy Commissioner Grady B. Hedgespeth.

Federal Intercept Program

In early November, nearly 55,000 delinquent non-custodial parents received notices that the Internal Revenue Service may intercept part or all of their federal income tax refunds to offset their child support debts. These parents owe past-due child support to their families or to the Commonwealth if the custodial parent relies upon Aid to Families with Dependent Children (AFDC).

"Ninety percent of those receiving AFDC do so because of the failure of an absent parent to pay child support," said Commissioner Kidder.

"This mailing is a warning to those people who haven't paid that we know where they are, we know what they owe to their children, and we intend to collect."

Some 50,217 non-custodial parents whose children receive AFDC were notified of a potential federal intercept — twice the number notified last year. Another 4,163 notices of intent to intercept were sent to non-custodial parents with families not receiving AFDC. This is eight times the number sent last year.

New Faces at CSE



The new Comptroller for the Department of Revenue's Child Support Enforcement Division is **Paul Osganian**. Paul is responsible for financial matters including budgets and yearly reporting,

as well as establishing internal fiscal controls.

After graduating from Boston College with a bachelor's degree in accounting, Paul worked for two local CPA firms. Most recently, Paul was a top manager for a seafood processing company where he was responsible for financial operations.

Paul lives in Sudbury with his wife, Lynn, and their three children.



Anna D. Lockaby, a fourteen-year veteran of State government, has joined DOR as Bureau Chief for Administrative Services for the Child Support Enforcement Division. Anna will be

responsible for budget and procurement, human resources and facilities.

For the last 13 years, Anna has worked in the human services area. She worked for six years with the Executive Office of Human Services and 7 years with the Department of Social Services, where she was responsible for the budget, human resources, and the management of purchase services procurement. Anna resides in Walpole.

Multistate (continued from p. 1)

are paying their fair share," said Deputy Commissioner of Enforcement Stephen Shiffrin, noting that without these efforts DOR might never have discovered a string of out-of-state partnerships which had paid no state tax on Massachusetts investments.

The trail began in the New England Audit Bureau when Joanne Arena uncovered a questionable Massachusetts corporate return and ended with the identification of 13 non-paying partnerships, after a referral to Multistate's New York Office for further investigation — a nice tribute to New York Chief Frank Schaefer and his team as well as another fine example of effective bureau to bureau coordination.

Other instances of Multistate's handiwork include the discovery of a national restaurant chain which bartered meals for on-air promotion time without collecting the proper Meals Tax, as well as a subsidiary of a major telecommunications company using large quantities of equipment in Massachusetts without paying the State any Sales/Use Tax — resulting in a \$3 million assessment for unpaid taxes.

As the Multistate expansion gets underway, new cities and industries will be targeted for increased compliance, and, on a completely novel front, cases of evasion in the international arena will be explored.

"Our aim has always been to enforce tax laws equally among all taxpayers doing business with the Commonwealth — not merely those located within State borders," noted Bernard Crowley, Associate Deputy Commissioner of Enforcement. "The bottom line is that, if you owe taxes to Massachusetts, we'll come looking for you — and that applies whether you're in the Back Bay or Boise, Idaho."

Dennis Conley to Lead Multistate Expansion as New Chief



While the Multistate expansion will soon bring new faces to the Bureau's extended family throughout the country, hometown staffers are seeing a familiar face in a new role

as **Dennis Conley** settles into his new job as Chief of the Multistate Audit Bureau.

In assuming this new position, Dennis replaces Bob Arena, the recently appointed Chief of the New England Audit bureau.

Dennis joined DOR in 1976 as a Tax Examiner after completing a bachelor's degree in business administration at Boston College. Since that time, Dennis has held key management positions in the Corporations and Data Integration Bureaus. Dennis joined the Multistate Bureau in April, 1985, as an Audit Program Manager; in February, 1987, he was promoted to Deputy Chief of the Bureau where he worked closely with Bob Arena in developing the Multistate operations.

"Throughout his 11-year tenure, Dennis has proven himself time and again in a variety of key positions," said Commissioner Kidder. "With this impressive performance record behind him, I have every confidence that Dennis will meet continued success in his new capacity as Chief."

Bob Arena New Chief of New England Audit Bureau

While Enforcement's Multistate Bureau becomes accustomed to its new leader, the New England Audit Bureau is doing the same. **Bob Arena** took over as its new Chief, replacing James Haley, who now works out of the Salem District Office.

Soon after starting here in 1973 as a tax examiner, Bob became an auditor and rose to the level of corporate supervisor.



In 1984 he was promoted to Deputy Chief of the Meals Tax Bureau, and a year later was named as the first Director of the Department's 128/495 Regional Office. While there

he directed the design of Project Self Assess to encourage voluntary compliance. This innovative program has tax examiners identify taxpayers who have understated the taxes due and send the return back with a warning of substantial penalties. The Department offers assistance in completing the return, but the role of bookkeeper is returned to the taxpayer, thus allowing DOR staff to assume their proper roles as examiners.

"With his active involvement in the innovations carried out in the Natick Office and the Multistate Bureau, Bob brings talent and a record of effectiveness to the New England Audit job," said Commissioner Kidder, adding, "I am pleased that Bob has accepted this challenge and look forward to working with him in his new capacity."

DOR Counts Down to 1987 Filing Season

Just as the Post Office digs itself out of the Christmas rush, DOR buries it again with nearly 3 million tax forms. To meet the late December mailing goal, the Department began updating the tax forms right after the end of last Spring's filing season and sent the completed forms to the printers early in November.

This year the process attracted more outside attention than usual because of the questions surrounding the new Excess Revenue Credit. Created when voters passed the Tax Cap referendum in the November 1986 election, the Credit is designed to return \$29.2 million to taxpayers. (The Tax Cap law set an upper limit on how much revenue the Commonwealth can collect during a fiscal year and requires the Department to return any excess over that amount to taxpayers in the next tax year; according to the State Auditor, who determines the excess, collections exceeded the Cap by \$29.2 million during FY87).

Introducing a new credit and explaining it to taxpayers is never easy. The Excess Revenue Credit poses some special challenges because taxpayers must use their **1986** liability after credits to figure out their Excess Revenue Credit for **1987**. In other words, taxpayers should refer to their copy of their 1986 returns in order to claim the Credit for 1987.

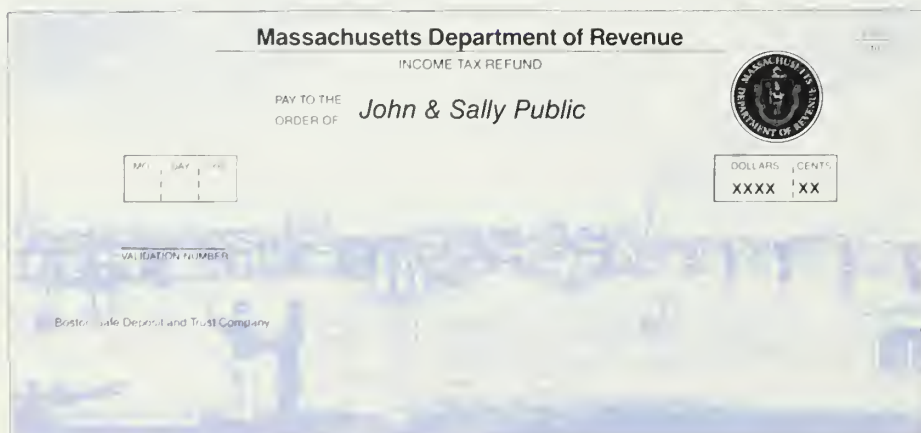
Fortunately, various Divisions, Bureaus and Offices within DOR have already moved quickly to handle this novel situation and smooth the way for all taxpayers including those who have no idea where their 1986 returns are.

The Bureau of Analysis, Estimation and Research (BAER), led by Bureau Chief Jane O'Hern, for example, revised Forms ABC, 1, and 1-NR to include the Credit and a worksheet. BAER also worked with the Information Services Organization (ISO) and the Processing Division to determine that taxpayers should multiply their 1986 liability by .0078 to claim their individual credit without going over the \$29.2 million total due to all taxpayers.

ISO has reprogrammed its computers so that Taxpayer Assistance (TPA) can have on-line access to taxpayers' 1986 liabilities. TPA is adding staff and phonelines as well to handle an expected 100,000 or more callers looking for this information. Because of strict confidentiality laws, TPA will have to mail the figure to taxpayers. Jerry Fay, Deputy Commissioner for Operations, and Bill Kelley, Chief of Taxpayer Assistance, predict that they can keep the turnaround time down to three days. "Obviously, we're hoping that people call early in the filing season. TPA is going to concentrate on getting the message out that no one should wait until the last minute in order to get this information," Bill explained.

Shortly before ReveNews went to press, the constitutionality of the Tax Cap was upheld by the Commonwealth's Supreme Judicial Court. According to Mike Porter, Legal Bureau Chief, "The timing of the decision was very fortunate in that it cleared up the issue before the start of the filing season." As it is, the Processing Division, under Deputy Commissioner George Osganian, will still have to deal with a new range of challenges which could include a greater than usual number of taxpayer errors.

"1988 has become a unique filing season already," Commissioner Kidder noted. "Our most important goal, however, remains the same: To secure the Commonwealth's revenue in full while treating taxpayers with respect and courtesy. We've made tremendous progress thus far in adapting our system to the new Credit and will continue to do everything possible to ensure that this filing season is another great success for DOR," he concluded.



Last year they depicted the signing of the Commonwealth's Constitution; this year, State refund checks will come in four different colors, each graced with a wood-engraved print of Newburyport (shown above), Lowell, Taunton, or Northampton crafted by John Warner Barber in the late 1830's



DOR's Local Aid staff (above) are responsible for sending out the Cherry Sheets that are so vital to community budgets. Pictured are: (Front Row) Celia Elefson, Kennya Uboda, Celeste Staples (Chief of Local Aid Section), Deborah DePerris, Robert Marden; (Back Row) Helen Switlekowski, Camille Gradozzi, Rita Rasetta, Lisa Juskiewicz, John Sanguinet, Burton Lewis, Dora Fernandez, Roger Hatch, Diane Tremblay, Louis Hayward (Bureau Chief), and Lisa Duffley. Not Pictured: Betty Margey, Elise Sandel.

Local Services' Cherry Sheets: A Vital Link to Communities

While for many Department employees the advent of the new year means gearing up for the tax filing season, the folks in the Division of Local Services are preparing for another big DOR annual event: the production of "Cherry Sheets."

Named for the cherry-colored paper on which the forms first were printed, the Cherry Sheet is the annual notice sent to each city, town and regional school district in the Commonwealth of the estimated amount of state aid it will receive in the coming fiscal year. Since communities depend on state aid for up to half of their local budgets, receiving this information as early as possible is vital to the local budgeting process and, of course, to all communities' ability to deliver services. That's why the Division's Local Aid staff — a unit of the Municipal Data Management and Technical Assistance Bureau headed by Chief Lou Hayward — stages a monumental effort to get the mailbags ready and the Cherry Sheets out to communities by the target date of March 1.

Each February — after the Legislature passes the Local Aid Resolution determining how much aid each community will receive —

DOR Local Aid staff can be seen working late hours to program the computer (with lots of help from ISO), produce the Cherry Sheet forms and accompanying explanations, and prepare the mailings to over 3,000 local officials and legislators. Beginning months before, however, the Local Aid staff, under the direction of section chief Celeste Staples ("Mrs. Cherry Sheet"), manages an array of details relating to the over 50 individual aid programs listed on the Cherry Sheet — all the while working closely with the many state agencies that administer aid programs to gather all the necessary information.

This year, the staff is pursuing some new initiatives in Cherry Sheet production. First, a descriptive catalog of all Cherry Sheet programs has been developed to assist state and local officials in understanding the full range of state aid programs. Additionally, the Division is exploring the possibility of producing the FY89 Cherry Sheet "in-house" using its new DEC OASIS capabilities instead of commercial printers, thus avoiding the delays experienced in some previous years and adding the flexibility to make the inevitable last-minute changes more easily.

While Cherry Sheet production may seem to have little in common with DOR's role in tax administration, there is, in fact, an important link. It is largely through DOR's impressive efforts in generating additional revenues through more effective tax administration that the amount of aid to cities and towns has risen so dramatically in recent years — up to over \$2.8 billion in FY88 with even more expected to be distributed in FY89.

"We're all partners in the effort to maximize revenues for the State while also providing the best possible fiscal management assistance to municipalities throughout the Commonwealth," said Commissioner Kidder. "In dramatically expanding the capabilities of the Local Services Division, Deputy Commissioner Ed Collins and his team have not only earned the respect of local officials throughout Massachusetts, but have also set a national standard for efficiency and reliability," added the Commissioner.

Ed Collins Named Outstanding Public Servant for 1987



Ziegler Award winner Ed Collins (center) with Local Services stalwarts Lou Hayward, Leslie Kirwan, Joan Conway, Jane Malme, Harry Grossman, and Mariellen Murphy

In December, the 1987 Lyman H. Ziegler Award for Outstanding Service to the Commonwealth was presented to Edward J. Collins, Jr., Deputy Commissioner of DOR's Division of Local Services — marking the second time in three years a DOR employee has been named Outstanding Public Servant of the year.

The Massachusetts Taxpayers Foundation (MTF) established this award in 1985, to be presented annually to a state employee whose professional performance reflects the highest standards of leadership and accomplishment. The first Ziegler Award was presented to former Revenue Commissioner Ira A. Jackson.

At the 1987 ceremony, MTF credited Ed with building the Division of Local Services into "a genuine service agency" and making a major contribution to government efficiency. "Mr. Collins deserves our praise, appreciation and gratitude. He has served the taxpayer well," said MTF President Richard A. Manley.

Ed has served as Deputy Commissioner since his appointment by Governor Dukakis in September 1978. Under his leadership, the Division of Local Services has assisted Massachusetts municipalities not only in weathering two major challenges — the statewide revaluation of property and the implementation of Proposition 2½ — but also in significantly improving their financial management.

Ed drafted the "Master Plan for Improving Local Financial Management," which serves as the blueprint for the Division's comprehensive program of services to municipal governments. To enhance the agency's responsiveness to cities and towns, Ed created the Division's four-bureau structure and has assembled a team of professionals in municipal law and finance that is unparalleled in the Commonwealth.

"I am consistently impressed with Ed's ability to understand the many complex issues facing cities and towns across the Commonwealth, to analyze these issues and to propose workable solutions," said Commissioner Kidder, noting that "Ed's sense of fairness and clear perspective on the issues he addresses have earned him the confidence and trust of both local and state officials. I am proud and pleased to have Ed by my side as I begin my tenure as Commissioner of Revenue and delighted that he has been awarded the Lyman Ziegler Award."



Revenews

**Commonwealth of Massachusetts
Department of Revenue**

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue.

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Revenews

GOVERNMENT DOCUMENTS
COLLECTION

May 1988

Commonwealth of Massachusetts Department of Revenue

SEP 23 1988



Josephine Magnan "celebrated" her April 15th birthday in TPA style by staying on the job until after midnight. Josephine helped countless taxpayers that day, including this father.

Filing Season 1988 Draws to a Close

Midnight April 15th and people across the State were still rushing into DOR offices to drop off returns, pick up extensions and ask for literally last minute advice. Another filing season was coming to a close for Massachusetts' nearly three million filers. Yet a mountain of work - in the form of well over 1 million returns waiting to be processed - still remained for everyone at DOR to tackle.

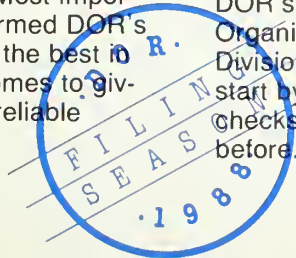
Filing season '88 brought new challenges to DOR and saw some important innovations. Most importantly, however, it confirmed DOR's hard-won reputation as the best in the business when it comes to giving taxpayers fast and reliable service.

By the filing deadline, for example, the 230 person Taxpayer Assistance Bureau (TPA) had answered 350,000 phone calls in the record-breaking average time of 12 seconds. At the same time, TPA was able to reduce its call abandonment rate to just 2.5%. TPA was hitting the road all over the State as well, conducting nearly 600 outreach sessions: During the season, TPA set up shop everywhere from the Home Show in Boston, to the Pelham Public Library in New Hampshire, to New Bedford's City Hall. Behind the scenes, DOR's Information Services Organization (ISO) and Processing Division got the season off to a great start by getting the first run of refund checks mailed out earlier than ever before. Despite all the extra

pressure of manually correcting thousands of returns that had failed to take the new Limited Income Tax Reduction Credit, DOR's Processing pros still managed to zero in on an average refund turnaround time of under 12 days. *(more on page 3)*

Contents

From the Commissioner	2
Filing Season	3
Service Awards	5
Have You Heard?	6
Spotlight on Fall River	8
New England Audit	9
Cherry Sheets	10
New Appointments	11



From the Commissioner



Stephen W. Kidder

Thanks to Federal tax reform, two new income tax credits and heightened interest in revenues in general, 1988 will go down as one of the most closely watched filing seasons in recent history.

The Processing Division and ISO's extraordinary performance certainly got the season off to a remarkable beginning: Thanks to their hard work, DOR set a new record for the earliest date ever that refunds began being sent out to taxpayers.

Nonetheless, the season still posed more than its usual share of questions: Would a record number of taxpayers delay filing until April 15 because of confusion over the new Federal laws? How many taxpayers would need our help to figure out their Excess Revenue Credit? And, of course, what would major shifts in taxpayer behavior or information needs do to our processing of returns as the season progressed?

We wisely prepared for the worst. With the help of extensive computer reprogramming that allowed on-line access to 1986 tax liabilities, Taxpayer Assistance geared up to field tens of thousands of taxpayer requests for their 1986 tax liabilities. Although we fortunately received far fewer calls than we had anticipated, that preparation paid off and we were able to send out information that some 11,000 taxpayers could use to calculate their Excess Revenue Credit, while maintaining a one-day turnaround.

As well as we did to prepare for the problems we foresaw, the true character of the Department came through as dramatically in how we handled the huge number of filers who failed to claim the new Limited Income Tax Reduction Credit.

Quietly, quickly and with little fan fare, the folks in Post-Audit managed to adjust thousands of returns to make sure that every eligible taxpayer who overlooked it still got the benefit of this first-time Credit. It was a tremendous amount of work that put a big strain on our overall processing capabilities. It also meant an average increase in individual refunds of close to \$100.

That kind of extraordinary service to the taxpayers of Massachusetts is a large part of why the Department of Revenue enjoys such an outstand-

ing reputation. Having just seen my first filing season from the vantage point of the Commissioner's office, I can say that everyone who takes part in its multi-faceted operation deserves much credit for a job well done.

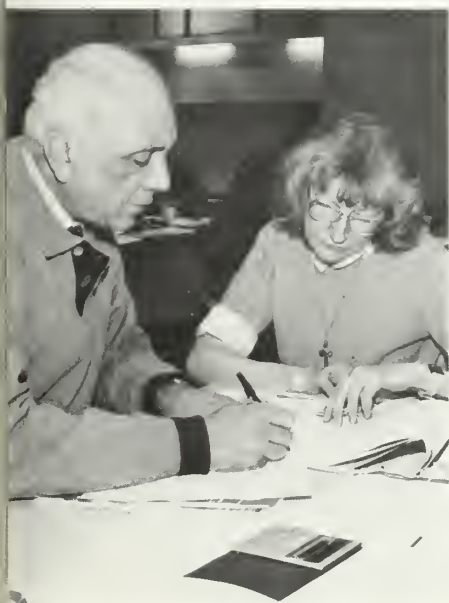
Of course, even though taxpayers get a chance to forget about returns until next year, we are still working on this year's filings and preparing for the next season. The Bureau of Analysis, Estimation and Research (BAER) is already planning for next year's tax forms and all of us, including Local Services, Child Support Enforcement and, yes, the Commissioner's Office, joined in on the opening of returns. The filing season truly does bring all the many parts of DOR together for a staggeringly large enterprise.



Governor Dukakis (right) presented the first refund of 1988 to Mr. Jeffrey Magnell of Somerville, shown here with his son Christopher.



Tackling a taxing situation with a smile — Revenue Enforcement Bureau members (front row from left): Kay Ciampi, David L. Smith, Dave Ehrman, Darlene Stoddard; (back row from left): John Giamattei, Alan Nathan, Bob Penta, Eric Hanson, Mary Zackular.



PA employees like Charlie Arbeely were busy right up to the final minutes of April 15th.



CSE answers the call by opening its share of tax returns: (in foreground, from left) Jed Mangani, Tom Devine, Richard Lambert (standing, of the Audit Bureau), John Oppedisano, Joyce Helmen, Helen Louts, Angela Isaacson.





Don't tell George: (Clockwise from top left) Stan Putnam, Bill Gilmore, Meg O'Brien, Kay Buchie, Joe McDermott, David Chee, Tom Hawko, and Joan Godding of the Cambridge Collections Bureau throw themselves into their work.



From Boston to Pittsfield, DOR's main office and 11 branches were available for statewide assistance. Bob St. Germaine (right) of the Natick Regional Office seemed to make this taxpayer happy.



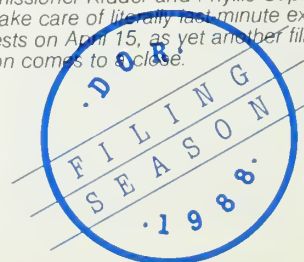
Clara Hernandez, Jeanne Tedesco and Josephine Bossi (from left), recent transfers to CSE, get their first taste of filing season activity.



What goes around comes around: BAER's Karl Frieden, Dorothy Connolly, Bob Hamilton, Karen MacMurray and Lee MacDonald get to see how well taxpayers really understood this year's tax forms.



Commissioner Kidder and Phyllis Capizzi of TPA take care of literally last minute extension requests on April 15, as yet another filing season comes to a close.





Mary Roach



Ed Holden



Mary Pettee



Jack Duros



Lucille Bayes-Hamburger



Richard Sylvia

DOR Employees Honored For 20 + Years of Service

Forty-four DOR employees — with 20, 30, 40, and up to 52 years of Departmental service — were honored during a special luncheon ceremony held at Polcari's on January 29th. Commissioner Kidder was on hand to give out plaques and praise to the long-standing employees, whose total combined length of service amounts to over 1,000 years.

"Over the past half century you have been the core of the Department of Revenue", the Commissioner said in addressing the crowd, "You are people who have made it happen. Thank you for your dedication and for the strength you have brought to this Department."

Those honored were:

Twenty Years:

Julia Beebe (Personnel Bureau), Robert Decker (Greenfield Audit), Joan Dirrane (Estate Tax), Philip Donovan (Worcester Audit), Diane Fallie (Revenue Accounting), Francis Fallon (Brockton Audit), Gioacchino Frangiamone (Determinations), Vincent Furtado (Brockton Audit), Frank Gianino (Natick Audit), Richard Hegarty (Cambridge Audit), Mary Keith (Natick Audit), Mary Lennon (ISO), Warren MacPhadden (ISO), Joseph May (Collections), Michael Nechaj (Revenue Accounting), Robert Norton (ISO), Paul O'Connor (Abatement), James Parise (Cambridge Audit), Ruth Pecora (Collections), Janet Quattrocchi (Hyannis Collections), Mario Silvia (Cambridge Audit), Amedeo Spataro (Data Integration)

Twenty-Five Years:

Edward Cheney (Abatement), Ethel Gillis (Local Assessment), Charles Keegan (Determinations), William Kirkpatrick (Estate Tax), Charles Malloy (PRO), Wilma Munroe (Abatement), Fay Ruby (Cambridge Audit), Sylvia Sealy (Records Management)

Thirty Years:

Francis Alongi (Salem TPA), William Kelley, Jr. (Boston TPA), William Toomey (Natick Audit)

Thirty-Five Years:

Jack Duros (Cambridge Audit), Edward Holden, Jr., (Estate Tax), Mary Pettee (Determinations), Mary Roach (Boston TPA)

Forty Years:

Brendan Bolan (Fitchburg Collections), Albina Citro (Estate Tax), Leonore Gouvea (Abatement), Mary Healy (Estate Tax), Katherine Kennedy (Abatement), Jeanette Monroe (Abatement)

Fifty-Two Years:

Lucille Bayes-Hamburger (Local Services)

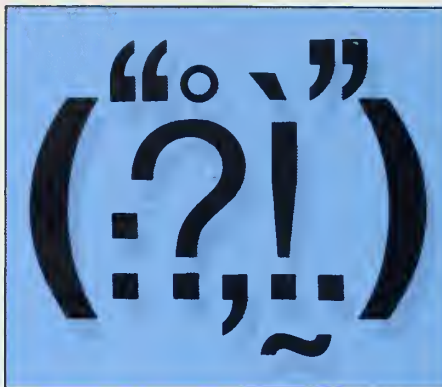
ENGAGEMENTS: James Muldoon (Abatement), Mary Kovalski (Holyoke CSE), Tom McDougall (TPA) to Rita McLaughlin (Multistate), Debra Jolda (Hyannis Audit), Rita D'Angelo (Cambridge Collections), Joseph McDougall (Cambridge Collections), Lana Tiso (PDS/MAPPER), Lisa Juskiewicz (MDM/TAB), Bonnie Brady (CSE Communications), Matthew McConville, Jr. (Operations Support) to Brenda Lannon (Revenue Estimation), Dennis Labonte (Natick Audit), Rita Travis (Communications), Charles Keegan (Determinations), Susan Aprile (Determinations).

WEDDINGS: In TPA, Erin Martin will wed in late May, and Michelle Gambardella will be married in June ... Virginia Wallace (Cambridge Audit) and her husband Arthur (Salem TPA) celebrated their 35th anniversary this April in Quebec, Canada ... Betsy Houghteling (Communications) was married in March ... Gina Carter (Personnel/Human Resources) was also married in March... Patty Brennan (CSE Worcester) was married in February.

BIRTHS: Since our last edition of ReveNews the list of future taxpayers has grown! The following had baby girls: Patricia Flanagan (Communications), Sally Reid (Rulings And Regs), Jane O'Hern (BAER), John McGreevy's (Estate Tax) wife Ruth, Kelly Balboni (PDS/MAPPER) ... Baby boys were born to Sonia Centeno (Data Integration), Leslie Kirwan (Local Services), Phil (TPA) and Alma Byrne (Determinations), Iris Lee (Corporate Audit), Walter Lyons' (Abatement) wife Anne, Kevin Scott's (Estate Tax) wife Mary, June Lemrise (Fall River D.O.) and Maria Ferraz (Fall River D.O.). Also, these DOR employees have new grandchildren to brag about!: Ed Cheney (Abatement), Priscilla Mallett (Cambridge Audit), Helen Sutton (Data Integration), Elinor Spolidoro (CSE), Marion Connolly (Collections), Minoy Tate (Collections), Barbara O'Connor (Records Management).

TRAVEL: From the Hyannis D.O., Rosemary Gavrilles followed the Red Sox to Winter Haven and also went to Disney World/Epcot, while

Have You Heard?



co-workers Janet Quattrocchi vacationed in Cancun, Bob Jenkins flew to California, Diana Smith traveled to San Francisco and Hawaii and Bob Glassman tanned in Boca Raton; also Mary Faith Murphy to Florida, John DeBettencourt to California and Kenneth Conley to Disney World ... Brockton Audit reports that employees Dick Asacker, Barbara Lenser and John Hussey gambled in Atlantic City, Lois Tankerly touched down in Mexico, San Diego and Las Vegas, and Mike Gallagher went golfing at Hilton Head, South Carolina ... In Personnel, Myrna Masse and Adrienne Millhouse went to Florida, Rose Mahoney to Alto Monte Springs, Anne Marie Castaldo to Florida, Julia Beebe to Lake Tahoe and Janet De Modena to Utah ... Bob Cutler (CSE-Norwood) enjoyed a tour of New Orleans and Cajun Country ... Lisa Diffley and Diane Tremblay (MDM/TAB) went to Nassau, while their co-workers David and Toby Eisenthal traveled to Florida ... proving just how long the arm of the law can be, Tom Moran (Legal) made a successful 2-day ascent of 14,000 ft. Mount Rainier in Washington State ... the Collections/Enforcement Bureau reports that Joan Godding cruised through the Caribbean, Jane Pindari cruised to the Bahamas, William Lo skied in Canada, and the Seizure Unit traveled to New Jersey for the NCAA Basketball Tournament ... in the Records Management Bureau, Sylvian Sealy traveled to Chicago and Doris Castelli to Florida ... Marty Glazer (Abatement) vacationed in sunny St. Martin for a week ... Anthony R. Caparella (Pittsfield D.O.) will be touring Ireland in late May.

DEPARTMENTAL ACHIEVEMENTS: Christine Truax (Data Integration) is now full-time Labor Co-Cordinator to DOR's Quality of Work Life (QWL) Program ... Stephen Gavrilles has been named Audit Manager of Office Desk Audit in Cambridge.

OUTSIDE ACHIEVEMENTS: Mary Doucet (Data Entry) graduated from Katherine Gibbs School and received a secretarial science certificate ... Kevin McGonagle (Cambridge Collections) was appointed a Notary Public ... William Thibault (Cambridge Audit) was elected Selectman of Blackstone, MA ... Walter McCarthy (Personnel) was elected Commodore of the Dorchester Yacht Club ... Cheryl McInroy received an LLM Graduate Tax from Boston University ... James Doherty (Tax - Policy and Audit Procedure) was honored by the Mass. Society of CPAs for his 40 years of membership.



Christine Novak, an accountant with the Bureau of Accounts' Worcester Regional Office, was recently awarded a gold medal by the Massachusetts Society of Certified Public Accountants (MSCPA) for achieving the highest score on the Massachusetts CPA Exam. Congratulations!

SPECIAL NOTES: Barbara McNamara (Hyannis TPA) has transferred to CSE ... Welcome back to Frank Fallon and Sandy Steinberg of the Brockton D.O. ... Frank Cavallaro (TPA) retired after 34 years of State service ... Records Management welcomes Maryanne Dailey, Trina Holmes and Sunny Margosian to its bureau...Estate Tax also has some new employees: Donald Page, Sophie Budzinski, Kathleen Weaver and Mary Heck ... Mark A. Dell'Isola, counsel with Appeal & Review, has resigned to accept employment with Price Waterhouse.



DOR's first Writing Seminar was a great success, with 29 graduates from the Boston, Natick and Worcester offices. Shown here are the Boston graduates (* denotes students): (front row from left) Edwin Young*, Betsy Schearer*, Jaqueline Blasi*, Lance Duprey*; Middle Row: Lillian Faro*, Susan Streeff*, Mary Tassinari*, Delia Sylvia*, Elaine Mispilkin (Instructor), Judy Leahy (Instructor); Back row: First Deputy Commissioner Joyce Murphy, Sammye Akutsu, Commissioner Kidder, Patricia Gatto, Burt Lewis*, Valerie Bolling (Instructor), Doris Briggs (Instructor), Bob Jewers*, Debra Rokosz, Elizabeth Osterndorf (Instructor), and Bob Nestel*. Missing from picture: Marlene Glazer, David Wong, Flora Conde and Dottie Burns. Graduates from Natick included: Blossom Bridges, Anthony Solimini, Harry Luke, Gary Grenier, Jim Foley, Tom McAuliffe, Janice Rodrigues, Joe Ayhanian, Robert St. Germain, Chris Dufault, Michael Piscione; Worcester Grads: Maureen Brennan, Jim DonFrancisco and Joe Uryasz.



February was Black History Month, and DOR recognized not only that but our national heritage as well, with a display (Created by Ahmad Nurullah, above center) of noteworthy state and civil rights people of all nationalities. With Ahmad are Virginia Johnson, Director of Affirmative Action (left) and First Deputy Commissioner Joyce Murphy.

Revenotes

CSE Connects to Public

CSE's new quarterly newsletter, CSE Connection, is now available to DOR employees. The newsletter reports on CSE's progress and initiatives, and can be ordered by calling DOR/CSE Communications at 621-4400.

DOR Issues Fact Sheets

For the first time, DOR has developed a series of fact sheets to assist taxpayers and practitioners with unusual or complicated filing situations; a number of the fact sheets are designed to explain differences between State and federal tax laws. All are available at DOR Taxpayer Assistance locations throughout the State.

How to Compute

The Information Services Organization (ISO) offers computer training in everything from basic Multimate to advanced 20/20. For more information call ISO-EDP Training at 7-6478.

New Guide to Estate Taxes Available

DOR's new Guide To Estate Taxes is now available to taxpayers free of charge. The brochure reflects important 1986 estate tax law changes and helps to clarify the difficult task of settling an estate. Copies are available through the Estate Tax Bureau at 727-4436.

On Writing Well

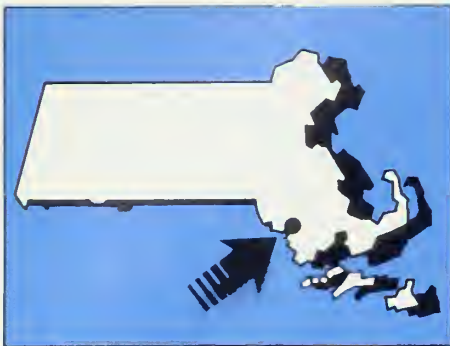
The Human Resources Development Office will soon be offering another one of their successful writing workshops. Call Elizabeth Osterndorf at 727-0192 for more information.

Blood Donors Needed

The Massachusetts State Employees Blood Program desperately needs more participants. For more information, contact DOR Blood Donor Coordinator Rosemarie Cody at 727-4256.

Spotlight on

Fall River



Fall River District Office

The city of Fall River, located in the southeast corner of Massachusetts near the Rhode Island border, was once a thriving mill town considered a hub of the 19th century textile industry. Today the mills still stand, their sweat shops replaced by designer clothing boutiques that attract bus loads of eager shoppers from all over New England.

DOR's Fall River district office is located in a former bank building as old as the mills, in the downtown section of that city. As DOR's southeastern Massachusetts representative, the Fall River D.O. houses Taxpayer Assistance, Collections and Audit Bureaus, as well as personnel from CIB and Estate Tax.

Like most district offices, the Fall River D.O. is most visible through its Taxpayer Assistance Bureau. Last year over 36,000 taxpayers visited the Fall River D.O. for assistance, while another 19,396 telephoned for tax help. Fall River's TPA Outreach program includes visits to area high schools and homes for the elderly, as well as special assistance to the city's sizeable Portuguese population.

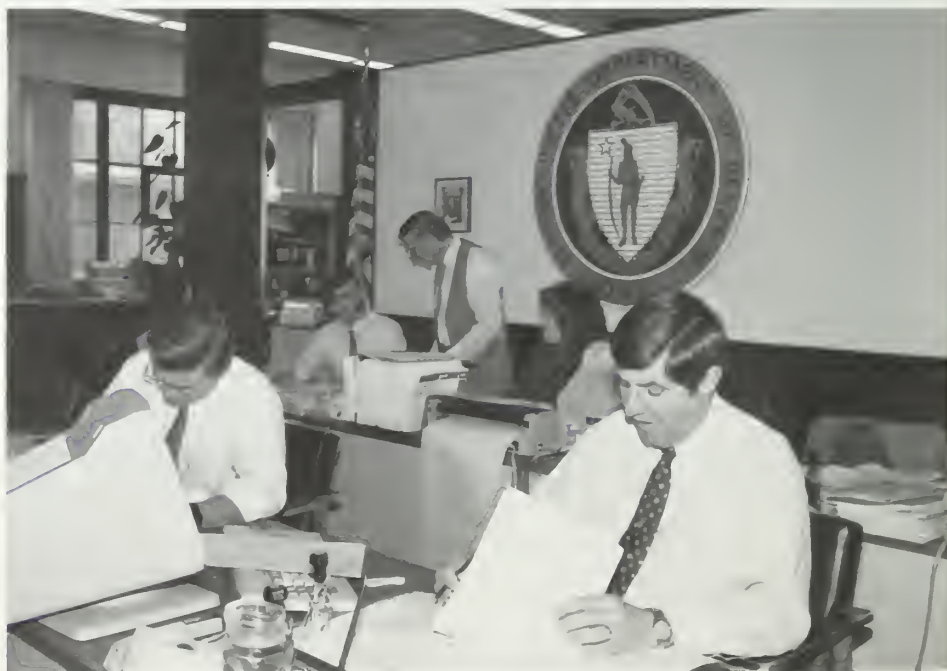
The Fall River D.O.'s 10 person Collections Bureau supplements its regular pursuit of delinquent taxpayers with ongoing special projects. "Operation Sail" has the Collections team cruising the coastline for boat and yacht owners who fail to pay their fair share of the State sales/use tax. Through its ongoing collection efforts and special projects, the Fall River Collections

Bureau had closed 1,972 cases worth \$4,356,976 as of March 31 — already topping its FY87 collections by over \$50,000. "It's a solid operation down there," said Dick Loconto, Deputy Chief of Collections, adding, "They always deliver more than what is asked of them."

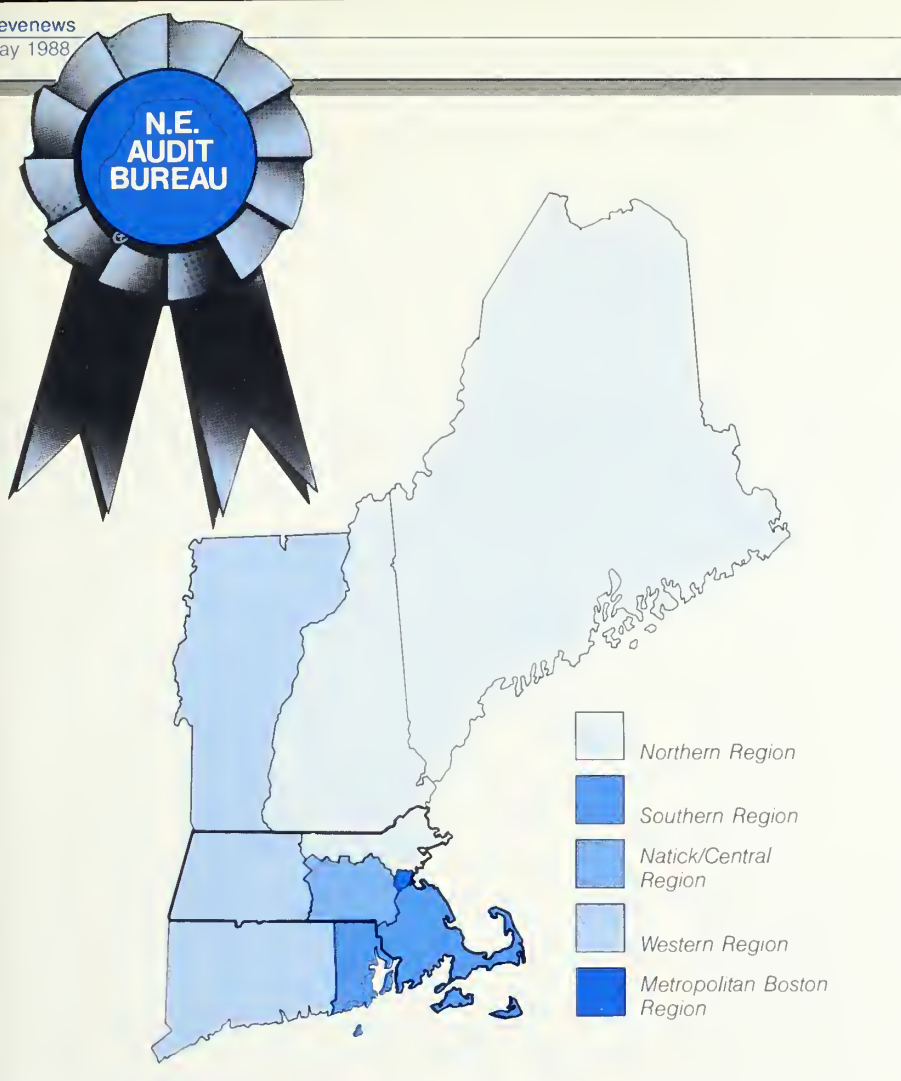
The Fall River Audit Bureau, too, has been busy with its own projects. Right now its 12 examiners are gearing up for the annual summer trek to Cape Cod to look for non-filers of meals, sales, withholding and rooms taxes. Fall River Audit is also continuing its check on boat registrations at marinas throughout southeastern Massachusetts, and is participating in DOR's drive against the misuse of auto repair plates. During the first three quarters of FY88, Fall River auditors had produced \$2.3 million in assessments, a 21.1% increase over last year's assessments at this time.

If there's one thing that unifies Fall River's many bureaus, it is its blooming friendship with neighboring state Rhode Island's Division of Taxation. Building on the cooperative relationship established with Rhode Island through the ongoing Tri-State Compact effort, Fall River TPA and Rhode Island now swap examiners once a week as part of a tax assistance exchange program, and the Audit Bureau has been developing joint audits of taxpayers who deal with both states.

"Our information exchanges with Rhode Island have proven to be an invaluable service to Massachusetts residents working in Rhode Island, and to Rhode Island residents working in this state," said Deputy Chief Dick Sylvia, who oversees the operation of the D.O. Dick noted that the exchange program has helped to strengthen the Massachusetts/Rhode Island bond.



Jesse Rodrigues (left) and Jim Andrade of Fall River TPA. Last year over 36,000 people passed through their office for tax assistance.



Under the leadership of Regional Directors of Audit John Butler (Northern Region), Mike Gallagher (Southern Region), Dino Vakas (Western Region), Louise Adler (Natick/Central Region), and Dick Hegarty (Metropolitan Boston Region), the New England Audit Bureau is improving efficiency in audit performance.

New England Audit Heading For a Banner Year

Only nine months into Fiscal Year 1988 and the New England Audit Bureau has already set a fast pace in both assessments and collections. With assessments running 19% over the same period last year, and collections up a whopping 50%, the Bureau is well ahead of its projected growth for the year.

Along with the many audits that form the backbone of its work throughout the six New England states, the Bureau has also broken new ground in pursuing particularly sophisticated inter-company "money-moving" scams this year. In one case, for example, an audit of a major Fortune 500 company turned up an elaborate scheme to understate the firm's true Massachusetts income by shifting

over \$8 million between out-of-state subsidiaries. Once discovered, the company was assessed \$800,000 which the Bureau quickly collected.

"This type of investigation is the wave of the future," said Commissioner Kidder, adding, "It's one more way of insuring that all companies and individuals who benefit from doing business with Massachusetts pay their fair share of the State's tax burden."

Even as FY88 comes to a close, the Bureau is already preparing for new initiatives in FY89: After a year-long pilot project involving 20 auditors, the Department is going ahead with its plans to purchase 350 state-of-the-art laptop computers, the lion's

share of which will be used by New England Audit staff. "Teaming up the technology now available with a wealth of good old-fashioned experience is a sure-fire prescription for success," noted Bernard Crowley, Associate Deputy Commissioner of Enforcement.

Recently, the Bureau also began work on the second phase of the Tri-State Compact — a program initiated last summer to boost Sales/Use tax compliance throughout the Tri-State region. Key New England Audit Bureau managers are now working closely with their counterparts in Connecticut and Rhode Island to ensure fair and full enforcement of each states' tax laws by pursuing non-complying vendors who failed to take advantage of the Compact.

At the same time that New England Audit was setting new records with its audit and collection activities, it was also taking steps to make better use of personnel resources throughout the Bureau. As part of a major reorganization effort begun last fall, field audit operations — which were previously centralized in the Cambridge office — are now being monitored by 5 Regional Directors of Audit in newly established regions throughout New England.

"With senior management staff now on site to direct and coordinate audit activities within their respective regions, the Bureau hopes to promote greater accountability for what it does and how well it does it," explained Bureau Chief Bob Arena.

In another reorganization effort, the Bureau has centralized its desk audit function within the Cambridge office, under the leadership of Jim

DOR Sets New Record for Cherry Sheet Release

Thanks to a mammoth effort by the Division of Local Services' Local Aid staff, DOR's FY89 Cherry Sheets were produced in record time and in the mail by February 23rd — the earliest date in history.

As a result, local officials were able to begin planning their budgets for the new fiscal year earlier than ever before.

Cities, towns and regional school districts throughout the Commonwealth will receive a record \$2.97 billion in State aid this year, including \$161.7 million in new local aid.

"... providing (local aid) information early is vital to local officials who need those facts and figures to prepare their yearly budgets."

Governor Dukakis

"The Legislature and I are committed to providing Massachusetts' 351 cities and towns with fiscal stability and with the resources they need to continue to provide important services..." said Governor Dukakis. "Increasing local aid is the key step in meeting that commitment. And providing that important fiscal information early is vital to local officials who need those facts and figures to prepare their yearly budgets."

For the second year in a row, DOR will also distribute a guidebook on all Cherry Sheet programs to help local officials understand each item on the Cherry Sheet as well as how funds for each program are calculated and distributed.



Max Money (far left) with the Human Resources crew: (Front row) Ann McNulty, Tim Foley, Dottie Burns, Virginia Johnson; (back row) Jim McCue, Elizabeth Urquhart, Susan Byers, Elaine Mispilkin and Maria Walkes.

Human Resources Loses Money

After three years as Director of Human Resources Development, **Max Money** has retired from the Department.

Max came on board in 1983 with over 21 years of experience in training and education. As Director of Human Resources Development, Max was responsible for the overall planning of training, career development and merit recognition programs. Max and his human resources crew are responsible for the current success of such pro-

grams as Awards and Recognition, COMEC, and the New Employee Orientation.

"Max is a developer of ideas and people; an individual with deep personal strength, integrity and commitment; and a professional whose primary goal has been to improve the quality of work life for all of our employees," said Commissioner Kidder on awarding Max a special Service Award for his outstanding contributions.

Pamela Martin-Turner Joins Legal Bureau

DOR's Legal Bureau has a new Deputy Chief in **Pamela Martin-Turner**, who was appointed to that position in February.



Pamela came to the Department with extensive experience with the Internal Revenue Service. Her latest position there was as a Senior Tax At-

torney with the IRS' Chief Counsel's office in Boston. Pamela has also served as the legal advisor to IRS agents on criminal matters and enforcement activities.

Pamela obtained her Juris Doctorate from the George Washington University National Law Center. As Deputy Chief of the Legal Bureau, Pamela will oversee the day-to-day



operations and advisory functions of the Bureau in concert with **John Gilbert**, an 8-year DOR veteran, who has recently been appointed Litigation Administrator.

Rick Barkey Named Chief of New Policy and Procedures Unit



The Chief of the newly-created Policy and Procedures Unit is **Rick Barkey**. Reporting directly to First Deputy Commissioner Joyce Murphy, Rick will assess

existing organizational structures and operations, as well as formulate

and institute policies and administrative procedures to improve the efficiency of the Department's operations.

Rick joined the Department in 1985. He has a Master's Degree in Engineering from Boston University and is currently working on an MBA at the University of Massachusetts.

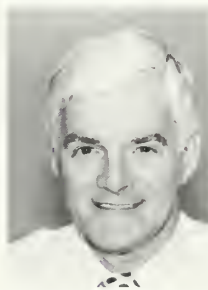
Human Resources Development Staff Changes

Susan Byers was appointed Acting Director of Human Resources Development, replacing Max Money, who retired. Susan joined DOR in



1983 and has been with Human Resources Development since 1985. She established DOR's management development programs and coordinates the

Performance Management System. Susan has an MBA from Boston University.



Training Director **Jim McCue** has joined the Taxpayer Assistance Bureau to coordinate its extensive outreach and training programs. Jim has been with DOR since 1971.

DOR/CSE Names New Legal Services Supervisor



Johanna Moran is DOR/CSE's new Legal Services Bureau Supervisor, responsible for overseeing the Bureau's field and central office attorneys.

Johanna joined DOR/CSE last July, coming from a six-year stint as an attorney with the Department of Public Welfare. She has a law degree from Suffolk Law School.

New England Audit (continued from page 9)

Craven, Director of Office Audit. By consolidating all desk audits of all business and personal income tax cases under the supervision of one manager, the Bureau is able to process cases faster and more cost-effectively. By resolving more cases "at the desk", the Bureau saves time and money which would have been spent to send an auditor into the field.

A third aspect of the Bureau's reorganization involves the creation of an Audit Policies and Procedures Section. Led by Director Bob Mood, the Section will provide technical guidance to all audit personnel by developing audit position papers on the interpretation and application of Massachusetts tax laws, rules and regulations. New England Audit will work together with Multistate — its national audit counterpart — to ensure the consistency of these position papers within each Bureau.

"With these steps to enhance productivity and improve internal operations by making better use of personnel, New England Audit has done an excellent job of paving the way for as many as 200 new auditors within the Bureau in FY89," concluded Commissioner Kidder.



This year Data Integration employees (top photo) kept the ball rolling by opening and sorting over 2.5 million income tax returns. Shown in foreground are: (from left) Mary Ciampi, Lucy Carfagnini, Helen Wilson, Nina Ingala, Millie Distefano. Seated behind them are: (from left) Cecilia Sereda, Jeanette Silvestro and Rose Ventola.

The heartbeat of DOR: Employees in Data Processing input income tax refund information worth hundreds of millions of dollars to taxpayers. In photo are: (front row from left) Sandra Lee, Laura Frank and Elsa Fuentes; (back row from left) Jeanette Cox, Louise Donahue, and Arlene Charles.



Revenews

**Commonwealth of Massachusetts
Department of Revenue**

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue.

Stephen W. Kidder
Commissioner

Betsy Houghteling
Director of Communications

Mary Ann Williams
Editor

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Writer

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Applicants fill second floor taxpayer assistance area during DOR's busy Job Fair.

A Successful Spring Job Fair Bodes Well for DOR's Revenues

In a milestone event which set the pace for DOR's biggest expansion ever, over 1700 job-seekers crowded the second floor of the Saltonstall during DOR's two-day Revenue Initiatives Job Fair this spring.

Thanks to an all-out effort by the Personnel Bureau — aided by first-rate assistance from Facilities — the event put DOR firmly on track towards hiring 481 new auditors, collectors, lawyers, computer programmers and related support personnel. With these people in place, the Department predicts a boost in enforcement collections of an additional \$180 million in FY89.

"Clearly, a quality agency attracts quality people," said First Deputy Commissioner Joyce Murphy, noting that "The job fair not only drew hundreds of people eager to work with an agency that has a national reputation for innovation and excellence, but also highlighted the teamwork of DOR professionals."

"Thanks to Governor Dukakis and the support of the Legislature, we are able to undertake this expansion," said Commissioner Kidder. "Our goals are ambitious, but they can be reached thanks to the calibre of people we're bringing in through our recruitment efforts as well as the hard work of our more seasoned veterans," explained the

Commissioner, noting that the FY89 revenue initiative comes on the heels of a 25% boost in enforcement collections in FY88.

Contents

From the Commissioner	2
CSE's Banner Year	3
Have You Heard?	4
Pride in Performance '88	Insert
Telephone Directory	Insert
New Appointments	5
CIB Tracks Cheats	7
Local Services Update	8

From the Commissioner



Stephen W. Kidder

Nothing could underscore more strongly just how important our work is to the rest of State government and the entire Commonwealth than the recent concern about tax revenues. The spotlight on the declines in capital gains and corporate revenues, however, has made it easy to overlook the underlying vitality of the Massachusetts economy and even, occasionally, to take for granted DOR's continuing vigor and success.

We ended fiscal year 1988 with a stronger record on enforcing the Commonwealth's tax laws than ever before ...

Indeed, we ended fiscal year 1988 with a stronger record on enforcing the Commonwealth's tax laws than ever before; and we achieved an unprecedented level of success in our efforts to help honest taxpayers understand and comply with those laws. All this while we've expanded and improved our fiscal services to local governments *and* embarked on the enormous challenge of creating a truly comprehensive system for securing child support for every eligible child in Massachusetts.

Even though the rest of the world may expect nothing less of DOR, people at the Department have known for years that there is

nothing easy about collecting taxes and nothing simple about overseeing the fiscal well-being of 351 unique and very independent cities and towns. We also learned in the last year how much hard work goes into creating a comprehensive child support enforcement system — and how much satisfaction there is in doing that job well.

We know, as well, that ending one fiscal year with a new set of record achievements paves the way for a set of even higher goals for the following year. Each record-breaking achievement quickly becomes part of the base; every year, the expectations grow and, like a pole vaulter, we can see that bar inch up each time we reach a new height.

The fiscal year that began on July 1st is no exception. With the challenge of our \$180 million revenue initiative, in particular, we're aiming for the most ambitious goals in the Department's history.

Fortunately, like athletes, we have gotten much stronger thanks to regular workouts. We also have become smarter and more efficient. This year, we have the invaluable extra competitive edge of many new employees. These newest members of the DOR family make setting a new standard for excellence in FY89 possible throughout the Department. Their enthusiasm, energy and fresh perspective are all welcome. Those who have been at DOR for a while have much they can share with these new employees.

It is going to be a busy year for everyone; beyond the solid training programs we have in place, there is a lot that we can teach each other on the job.

A new class of Pride in Performance winners joins a distinguished group of past winners, all of whom represent the highest goals of public service.

DOR has, for example, a new class of Pride in Performance winners who are profiled in this *Revenews*. They join a distinguished group of past winners, all of whom represent the highest goals of public service. They are, however, just the tip of the iceberg; future Pride in Performance winners work in every Division and office of the Department. As this year puts forward more than its fair share of challenges, that tradition of excellence and pride will carry the agency to the highest level of achievement in its history.

Sincerely,

Stephen W. Kidder
Commissioner of Revenue

Thanks to CSE, the Tide is Turning for Bay State Families

More Bay State children than ever before are receiving the financial support they deserve thanks to DOR's new Child Support Enforcement Division (CSE), which celebrated its first birthday this past July. With a winning team of former Welfare employees, DOR veterans and talented newcomers in place in FY88, CSE was able to help 3,000 AFDC-families leave the welfare rolls by securing \$65.8 million in child support owed the Commonwealth — a 25% increase over FY87 collections and one which exceeds the combined increases of the past five years. Spurred by DOR's vigilant and visible enforcement efforts, non-AFDC collections — which are handled by the courts — increased by 33%, ending the year at nearly \$90 million.

With help from other bureaus and divisions throughout the Department as well as from the courts and other law enforcement agencies, CSE took aggressive steps to extend DOR's tradition of service to the Department's newest customers: the thousands of Massachusetts children who suffer from parental financial neglect.

"Every person in this agency plays a supporting role to other offices and divisions," said Commissioner Kidder. "CSE's successes are a tribute to all of you throughout the Department, who provided the support needed to ensure that services were not only maintained but expanded to child support customers."

Thanks to new Child Support Guidelines established by the Trial Court, for example, the average order in AFDC-related cases jumped from \$35 to \$60 per week; the average non-AFDC order increased from \$60 to \$82 per week.

By taking advantage of new laws which simplify the court procedure for establishing paternity, CSE took a major step toward securing adequate support for the 15,000 children born out of wedlock each

year in Massachusetts. Since the new laws allow blood test results as evidence of paternity, CSE contracted with a major blood testing laboratory at the beginning of FY88. By the end of the fiscal year, this effort resulted in the establishment of nearly 8,000 paternities.

More aggressive use of established programs and new, tougher enforcement laws also contributed to CSE's success in FY88. By doubling participation in the Tax Refund Intercept Program, CSE collected \$11.6 million in FY88 — twice the total collected in FY87.

"Progress was made in a number of visible areas, but we have also begun a lot of background work toward building a stronger program in the future," said Deputy Commissioner Grady Hedgespeth. "This year's successes were possible only through the assistance and cooperation we have received from outside and from inside DOR. The rest of DOR can take personal pride in what we've been able to accomplish thus far and share our excitement about what we believe is possible for the future of child support enforcement."

Building on the methods DOR has employed so effectively against tax evaders and delinquents over the years, CSE helped track down 1,242 delinquent absent parents in FY88, 15 of whom were arrested in other states.

In a special enforcement effort designed to coincide with Father's Day, *The Lawrence Eagle Tribune* announced that the names of 325 local residents delinquent in child support payments would soon be published. By 10:00 A.M. the following morning, the effort had generated almost a dozen calls from delinquent parents eager to pay up; dozens more followed suit once the list was published. The

project also triggered calls from absent parents whose names were not even included in the article as well as from local residents willing to provide updated information on known delinquents.

Taking advantage of new enforcement laws, CSE also sent out nearly 2,500 Notices of Intent to Assess and dunning notices this spring — warning delinquent parents to pay up or face more stringent enforcement measures. By the end of June, this effort had brought in over \$200,000 and 206 liens and levies had been placed against the property of child support delinquents.

Marilyn Ray Smith: A Strong Voice for Child Support

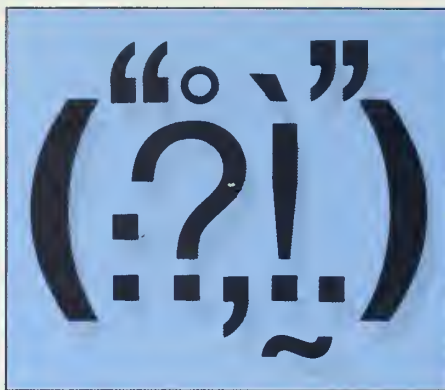


For a number of years Marilyn Ray Smith, Chief Legal Counsel for DOR's Child Support Enforcement Division, has been a leading advocate in the

area of child support. Recently she was honored by the National Child Support Enforcement Association by being elected to serve on its 18-member Board of Directors. Marilyn describes the function of this non-profit organization as a "public voice" working to increase public and political visibility of child support programs in Washington, as well as ensuring that Federal child support programs are applicable at a State level.

Marilyn's appointment to the Board is a tribute to her extensive background which includes serving as a member of the Governor's Commission on Child Support in 1985. She also worked with the Chief Administrative Justice of the Trial Court in the development of child support guidelines for Massachusetts.

Have You Heard?



ENGAGEMENTS - **Blanca Chow** (CSE) to **William Lo** (Collections), **Dick Asacker** (Brockton Audit) to **Barbara Lenser** (Brockton Audit), **Lisa Langfield** (Hyannis TPA), **Gina Holmes** (Rulings & Regulations), **Cathleen Lange** (Facilities).

WEDDINGS - **Elizabeth Osterndorf** (HRD) was married in April. . . June brides were **Helen Howe** (Springfield TPA), **Lisa Simmons** (CSE Legal) and **Diane Smith** (Hyannis TPA). . . **David Marino** (Abatement) and **Marianne Ireton** (formerly CIB) also married in June. . . **Ann Marie Deluca** (Enforcement) was married in July, as was **Linda Swain** (CSE Legal). . . Summer weddings also included **Rita Travis** (Communications) who wed in August, and **Bonnie Brady** (CSE) also an August bride. . . The following decided on September weddings: **Kathy Bowles** (Local Services, Worcester), **John Sanguinet** (Local Services, MDM/TAB), and **Matthew McConville, Jr.** (Operations/Support). Matthew is marrying **Brenda Lannon** (Revenue). . . **Christine Novak** (Local Services, Worcester) will wed in November. . . **Shawn Noyes** (CSE) is planning a fall wedding, as is **Gary Martin** (Determination).

BIRTHS - Congratulations to these proud papas! Baby girls to: **Commissioner Kidder**, **Mark Hamilton** (TPA Springfield), **Tommy Feyre** (TPA Springfield), **Ismail Khalifa** (DIB), **James Murphy** (Enforcement), and **Joe Gallant Jr.** (CSE). . . Fathers of baby boys included **Paul Trainor** (CSE Legal) and **Tom Leonard** (Collections). . . Let's not forget new Moms in the Department! Girls were born to: **Gina Greener** (CSE), **Gera Page** (Collections), **Juana Guerra** (Enforcement), and **Madalena Enos** (PRO). . . while **Susan Byers Tribble** (HRD), **Debra DeFreitas** (Finance), **Joanne Powell** (Collections) and **Hodia Winspeare** (wife

of **Alex Hassol**, both of CSE) all had baby boys. Also, **Dolores McLaughlin** (Determination) has a new grandson **Ryan**, and **Karen Nickerson** (Hyannis TPA) is expecting a baby in October!

TRAVEL - From ISO PDS/MAPPER, California was a great getaway, at least for **Darlene Sowell** and **Rita White**. . . vacationers from ISO also included **Jay Keeler** who traveled across the country, and **Joe Burgun** who spent some time in France. . . **AnnMarie Medeiros** (Brockton TPA) took some great pictures when she traveled south to Shenandoah National Park in Gettysburg. . . Vacationers from the Collections Bureau: **Ginny Singer Addison** traveled to Montreal, **Allen Gopen** enjoyed a recent trip to Arizona and California, while **Joe McDonough** and **Steve Gallagher** cruised to St. Marten, St. Thomas and San Juan. . . The Abatement Bureau reports that **Dulcie Saunders** touched down in London, England; an exotic trip to Hawaii was just the ticket for **Paul O'Sullivan**. . . **Kathy Donovan** can boast about the sights she saw in Paris, Iceland and Budapest. . . **Peter Zona** (CSE/Interstate) and **Tanna Zona** (ISO) enjoyed a ten day vacation at Teton Village and Mammoth Hotsprings. . . **Cary Chiknas** (TPA Lowell) took off to Pennsylvania for a week, while **Ina Ringer** (TPA Boston) spent some time in Amsterdam, NY. . . **Ann Martin** (Brockton Audit) vacationed in scenic Maine. . . **Barbara Cunha** (Hyannis TPA) sailed the Caribbean on a romantic anniversary cruise, while co-worker **Dick O'Brien** traveled with his family to Disney World.

OUTSIDE ACHIEVEMENTS:

Special congratulations to **Maryann Curtin** (CSE) who received an award from the National Alopecia Areata Foundation for Public Service during 1987. Alopecia Areata is an autoimmune condition that causes partial or total hair loss in men, women and children. In a different, but equally notable vein, **Maryann** has accepted an invitation to serve on the Board of Directors of the Eastern Regional Interstate Child Support Association. . . Congratulations to **Rose Marie Shea** (CSE) who graduated from Northeastern University with a B.S. in Sociology/Anthropology. . . **Frank Hurd Jr.** (ISO Training) was recently elected Selectman in the Town of Arlington. . . **Bob McCafferty** (Rulings & Regulations) appeared in "Much Ado about Nothing" July 7th through August 6th at the Alley Theatre in Cambridge. . . **Mark McQuillen** graduated from New England Law School.

SPECIAL NOTES: Our warmest wishes to **Florence Reid** (Determination) who has retired after 44 years with DOR. Reliable sources report that **Florence** is thoroughly enjoying her retirement — so far she has vacationed in Virginia and Orlando, and is currently taking courses at H&R Block. . . Welcome back to **Paul Jay Brown** (Abatement) and **Pauline Green** (Brockton Audit). . . **Robert Cusick** (Collections) has just purchased a new condominium. . . **Derek Olivacce** left TPA to continue his education in New York. . . **Daniel Elliott** (Finance) has been appointed a notary public for the Commonwealth of Massachusetts. . . **Edie Rodriguez's** (CSE) son **Walter** was first in the Brookline High School graduating class. . . **Lawrence Griffin** (Springfield Audit) is very proud of his son **Michael**, who lit the torch for the start of the Special Olympics in Holyoke.

Pride in Performance 88



Records Management Bureau

Pride in Performance

Energy, motivation and commitment are just a few attributes listed in the nomination forms describing this year's Pride in Performance winners.

Three individuals and five groups from DOR, along with employees from other State agencies, are being recognized for outstanding public service. The nominees were chosen by their peers as having made a significant contribution to their agency.

More photos on back of Directory



C-1 Collections Group, Collections Bureau



Robert Anastas, Bureau Chief for Parent Services, Child Support Enforcement



EDP Trainers, Tanna Zona and Stephanie Deeran

Commissioner of Revenue	
Stephen W. Kidder	7-4201
First Deputy Commissioner	
Richard J. Stanton	7-4201
First Deputy Commissioner, Management and Human Resources	
Joyce A. Murphy	7-4201

Deputy Commissioners

Deputy Commissioner, Revenue	
Daniel Breen	7-4241
Deputy Commissioner, ISO	
Daniel Collins	7-9006
Deputy Commissioner, Local Services	
Edward Collins	7-2300
Deputy Commissioner, Audit	
Bernard Crowley	186/621-5000
Deputy Commissioner, Operations	
Jerry Fay	7-4201
Deputy Commissioner, CSE	
Grady Hedgspeth	186/621-4220
Deputy Commissioner, Compliance	
George Lewis	186/621-5000
Deputy Commissioner, General Counsel	
Nicholas Metaxas	7-4241
Deputy Commissioner, Processing	
George Osganian	7-4201

Associate Deputy Commissioners

Associate Deputy Commissioner, CSE	
Allan Breen	186/621-4230
Associate Deputy Commissioner, CSE	
Bob Melia	186/621-4240
Associate Deputy Commissioner, MASSTAX	
Sandra Steele	7-6280

DOR Public Information

Child Support Enforcement	1-800-332-2733 621-4444
Estate Tax	727-4448
Taxpayer Assistance	1-800-392-6089 727-4545

Divisions/Bureaus/Offices

Appeal and Review

Robert MacPhail, Chief

Bureau of Analysis, Estimation & Research

Jane O'Hern, Chief

Child Support Enforcement Division

Administrative Services

Anna Lockaby, Chief

Chief Legal Counsel

Marilyn Ray Smith

Communications

Karen Schwartzman, Director

Comptroller

Paul Osganian

External Liaison

Denice Wagner Roedner

Parent Services

Robert Anastas, Chief

Special Assistant

Lynn Grebenstein

Commissioner's Office

Administrative Assistant

Terri O'Brien-Horan

Executive Assistant

Karen Trainor-Knowles

Communications

Betsy Houghteling, Director

Criminal Investigations Bureau

Thomas Mennitt, Chief

District Offices

Brockton

Vivian Chancy, Manager

Fall River

Richard Sylvia, Manager

Fitchburg

Lucy Hutchinson, Acting Manager

Greenfield

L. William Tisdell, Acting Manager

Hyannis

Richard O'Brien, Manager

Lowell

John Buckley, Manager

Pittsfield

Rick Holland, Acting Manager

Salem

Frank Alongi, Manager

Springfield

Thomas Foley, Manager

Worcester

Richard LeCaire, Facilities Coordinator

the Directory

Enforcement

Collections

Robert Crist, Chief 186/621-5400

Multistate Audit

Dennis Conley, Chief 186/621-5804

Natick Regional Office

Louise Adler, Director 7-0164/(508) 655-9208

New England Audit

Robert Arena, Chief 186/621-5100

Revenue Enforcement

Terry Bradshaw, Chief 186/621-5700

Management and Human Resources

Facilities

Sammye Akutsu, Director 7-7000

Finance

Leonard Desautelle, Chief 7-9352

Human Resources Development

Susan Byers, Director 7-4595

Personnel

Walter McCarthy, Chief 7-4208

Policy and Procedures

Rick Barkey, Chief 7-7871

Information Services Organization

Computer Operations

Lawrence McCabe, Director 7-4484

Data Security

Al Conte, Director 7-6478

Office Automation

Catherine Bayliss, Director 7-9123

PDS/MAPPER

Vincent Piccinni, Chief 7-4491

Internal Affairs

Frank Ricci, Director 7-8662

Internal Audit

Joe Scotti, Director 7-8339

Legal Bureau

Michael Porter, Chief 7-4221

Local Services Division

Administration

Jeff Wulfson, Director 7-2300

Administrative Assistant

Leslie Kirwan 7-2300

Bureau of Accounts

Mariellen Murphy, Director 7-4401

Local Assessment

Jane Malme, Chief 7-4217

Municipal Data Mgmt/Technical Assistance

Lou Hayward, Chief 7-9260

Property Tax

Harry Grossman, Chief 7-4231

Regional Offices

Gale Marceau, Manager (413) 784-1040

MASSTAX Guide Office

Bonnie Moynihan, Director 7-2245

Multistate Offices

Atlanta

Lee Hiteshew, Chief (404) 874-2922

Chicago

Joel Brodsky, Chief (312) 987-9040

Houston

Ruil Springer, Assistant Chief (713) 650-0390

Los Angeles

Art Barberan, Acting Chief (213) 384-5148

New York

Francis Schaefer, Chief (212) 682-0776

Oakland

Michael Kelley, Assistant Chief (415) 893-1868

Pittsburgh

Thomas Lynch, Chief (412) 281-2776

Operations Division

Abatement

Philip Dardeno, Chief 7-4301

Determination

Gus Rancatore, Chief 7-7183

Estate Tax

Kevin Myles, Chief 7-4436

Taxpayer Assistance

William Kelley, Chief 7-1200

Problem Resolution Office

Debra Rokosz, Director 7-2135

Processing Division

Data Integration

Eileen Hede, Acting Chief 7-4478

Records Management

Barbara O'Connor, Chief 7-1976

Revenue Accounting

Alan Golobski, Chief 7-4456

Publications

Joan Ramsdell, Director 7-4256

Rulings and Regulations

Kathleen King Parker, Chief 7-8240

Special Research Unit

Thomas Cahill, Director 7-4892



Pride in Performance

88

The Citations for Outstanding Performance will be awarded individually to: **Robert Scott**, Deputy Director of Internal Audit; **Steven Whitney**, Deputy Director for Project Administration in the Information Services Organization; and **Robert Anastas**, Bureau Chief for Parent Services in Child Support Enforcement. Group awards will be presented to: **Brockton Office of Child Support Enforcement**; **Collections Bureau**, **C-1 Collections Group**; **Data Purification Unit**; **Records Management Bureau**; and **EDP Trainers**, **Tanna Zona** and **Stephanie Deeran**.



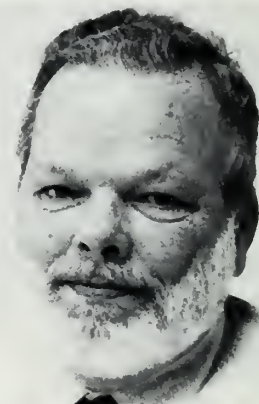
Data Purification Unit



Steven Whitney, Deputy Director for Project Administration, Information Services Organization



Brockton Office, Child Support Enforcement



Robert Scott, Deputy Director of Internal Audit

Proud of Their Performance . . . Employees from CSE's Brockton Office have been nominated by Commissioner Stephen W. Kidder for the Manuel Carballo Governor's Award for Excellence in Public Service, the highest honor in State government. "The Brockton Office has shown that they'll do what it takes to get a tough job done. It's people like these, on the front lines every day, who make this Program work for the children of Massachusetts," said Commissioner Kidder.

Appointments

Sandy Steele Moves To MASSTAX



Associate Deputy Commissioner **Sandra Steele** has been assigned full-time to the Masstax Project in the Boston Office, and will work closely with

First Deputy Commissioner Rick Stanton.

Sandy has been working with the primary users to ensure the smooth implementation of the Taxpayer Registration, Case Tracking and Transaction Processing modules of the Masstax System.

Sandy was DOR's first Problem Resolution Officer and has been with the Department five years.

Joan Ramsdell Directs Publications



Joan Ramsdell, who left DOR last year to assist former Commissioner Jackson in his new position at the Bank of Boston, has re-joined the Department as Publications Director. Joan replaces Patricia Flanagan, who has accepted a position as Assistant Director of the Kennedy Library Foundation.

Joan was a production manager for a weekly newspaper in San Francisco, and has worked both in magazine production for a national publishing house and in graphic design for a major university.

A Special Note . . .

DOR's Publication Office

welcomes **Suzanne Tricca** as the new Editor of Revenews. Suzanne interned at the Department during college and has just spent the past two years with a Boston Advertising agency honing her writing skills. Suzanne takes over from Mary Ann Williams, who has joined PC Resource Magazine, Peterborough, NH, as Assistant Review Editor.

A New Deputy Chief in Personnel



Georgann McClain has been appointed the Personnel Bureau's Deputy Chief for Recruitment, Evaluations and Classification. Georgann will

oversee DOR's recruitment activities, the intern program, advertising and temporary help services as well as EPRS and PMS. She will also supervise the Affirmative Action and Handicapped Affairs Offices.

Virginia Johnson will continue in her role as Affirmative Action Recruiter, and Tim Foley will continue in his role as Disabled Persons Recruiter. As in the past, both Virginia and Tim will serve as employee counselors.

Susan Byers is Now Director of HRD



Susan Byers, who has been serving as Acting Director of Human Resources Development since April of this year, has now been appointed Director

of HRD. As Director, Susan has set an ambitious agenda which includes: coordinating all internal and external training programs, overseeing QWL and the Health Program, establishing a resource center for managers, and revising the internal procedures for requesting training programs.

Division of Local Services Welcomes Gale Marceau



Gale Marceau has joined the Division of Local Services as Regional Manager for the Worcester and Springfield offices. Gale brings extensive

experience in local government to DOR, including four years as the

Municipal Assistant Coordinator for the Franklin County Commissioners.

Gale will oversee the operations of the Bureaus of Local Assessment and Accounts in the Worcester and Springfield offices, as well as the administration of assistance given to communities in western Massachusetts.

Allen Tosti to Serve as Assistant Director



The Division of Local Services recently welcomed **Allen Tosti** as its new Assistant Director for Treasury Management in the Bureau of Ac-

counts. Allen comes to DOR from the Bank of Boston where he was responsible for providing financial advisory services to cities and towns. While working as a fiscal policy analyst for the Massachusetts Municipal Association, Allen wrote "Help: A Guide to Coping With Proposition 2 1/2", as well as "A Manual for Municipal Budget Analysis in Massachusetts" for the Massachusetts Department of Community Affairs.

Policies and Procedures Bureau Appoints Deputy Chief



Stanley Nyberg is the newly appointed Deputy Chief of the Policies and Procedures Bureau. Working in conjunction with Rick Barkey, Chief of

the Bureau, Stan will help coordinate the Bureau's systematic review of existing organizational structures and develop new administrative procedures.

Revenotes

MASSTAX Guide

The MASSTAX Guide staff has issued the final four volumes of the series: Property Tax, Estate Tax, Administration and the General Index. Updated versions of last year's volumes on sales, income and corporate taxes have also been released. The ordering and distribution of the Guides is being coordinated by the MASSTAX Guide staff through the bureau chiefs within each Division.

The Cambridge Shuttle

DOR now provides daily shuttle bus service between the Saltonstall Building and its Cambridge offices. The shuttle departs from Boston every hour on the hour beginning at 9:00 am, and leaves Cambridge on the half hour until 4:30 pm. (Service is not provided during lunchtime hours.) Employees can board the shuttle in front of the Saltonstall Building (Boston) or at Linksey Way (Munroe St., Cambridge).

An Update From Harry Durning

For those of you who have been speculating as to the whereabouts of former DOR Communications Director Harry Durning, wonder no more. Harry is alive and well and serving as the new Public Relations Director at Gordon College in Wenham, MA.

In a recent letter he addressed to (ahem) "Friends, Romans and DOR Family Members," Harry's enthusiasm for his new post rings of an excitement and challenge reminiscent of his former days at DOR. His mission at Gordon College is to create public awareness about the school which he describes as an "... incredible little institution." Gordon was recently listed in the New York Times as one of the "Best Buys in Education." Should Harry approach this new challenge with the same verve he applied to all his DOR tasks, then we can all be assured of the college's acquiring a national...no, a global reputation!



Abatement's Income Tax Section displays their award-winning poster as part of the Bureau's recent "Cooperation Day" activities. Members of the Abatement Bureau took an innovative approach to improving communication and cooperation within their Bureau by participating in creative presentations to describe their jobs to co-workers.

REVving Up With MASSTAX

Happy Anniversary MASSTAX Revenue Accounting! One year ago, under the watchful eyes of Revenue Accounting Chief Alan Golobski and Maureen Horgan's group from Arthur Andersen, Revenue Accounting's money deposit and accounting report functions came on line under the MASSTAX system.

"MASSTAX has been incredibly successful for us," states Golobski. "But the real kudos go to Matt Kelley, Joan Raffa and Joan Levine who committed countless hours and equal amounts of energy to designing RAB's system with Arthur Andersen."

Now, thanks to the support and assistance of a large number of DOR user and system personnel, implementation of MASSTAX has become a reality for the rest of DOR. The Taxpayer Registration module is on line and was made available to all users in early July of this year.

The new TA-1 registration form is already in use and the system will now support its expanded data requirements. Implementation of the remaining financial modules, Transaction Processing and Case Tracking, began in late August and will continue through this month. All systems will be in place for the 1989 tax filing season.

Questions about the use of these systems or about training should first be directed to your training officer. They in turn will contact the MASSTAX user support group in Boston for answers and resolutions to your questions.

MASSTAX Phase II

DOR selected Arthur Andersen and Co. to develop MASSTAX Phase II which will develop new data entry systems and the capture and use of this information for audit selection and analysis purposes.



John Connell

CIB Takes Tax Cheats to Court

New efforts by DOR's Criminal Investigations Bureau (CIB) and the Criminal Bureau of the Attorney General's Office landed a record number of tax offenders in court and a significant number in jail during FY88. "Through their diligence and dedication, CIB has done a spectacular job of showing tax cheats that they can no longer afford to play games with the Commonwealth's money," said Commissioner Kidder noting that, "Because of CIB's hard work and with our special Tax Prosecution Unit (TPU) now in full swing, more cases of criminal tax offenses are being uncovered and successfully prosecuted than ever before." The TPU, which celebrated its first birthday in April, is the Commonwealth's first effort to create a unit within the Attorney General's office dedicated exclusively to the investigation and prosecution of tax crimes.

In operation little more than a year at the close of the fiscal year, TPU efforts boosted the number of convictions on tax offenses from 10 in FY87 to 27 in FY88 and resulted in the imposition of \$275,000 in fines — almost a three-fold increase over FY87 fines and an amount higher than that levied in the three previous fiscal years combined. Five people also received jail sentences as opposed to two such sentences in FY87.

In addition to its ongoing general enforcement program — which includes income, sales, meals, withholding, cigarette and special fuels tax cases — CIB has originated four special enforcement

projects since 1985: Southern Lights and Northern Lights, which deal with Massachusetts residents working in Connecticut, Rhode Island and New Hampshire who fail to pay Massachusetts taxes on their out-of-state earnings; Project Parimutuel, which focuses on unreported or underreported parimutuel winnings at Massachusetts racetracks; and Auto Scam, which targets the various methods of evading sales tax on motor vehicles.

CIB's ongoing enforcement efforts, fueled by added strength in the TPU, brought several landmark cases to bear in FY88. Early in the fiscal year, CIB conducted an investigation which landed a well-known Boston attorney with what was then the stiffest fine ever levied in a Massachusetts personal income tax case. The defendant pled guilty during the second day of his trial and was fined \$25,000. The outcome of this case was indicative of other criminal tax trials that followed — one of which involved the Town Clerk of Beverly who was found guilty of tax evasion and fined \$15,000. A third case resulted in the levying of another \$25,000 fine when a prominent Boston lobbyist was found guilty of failure to file State income tax returns.

In another case, a Wilmington businessman was sentenced to 30 days in jail and ordered to pay fines totaling \$47,500, after pleading guilty to 74 criminal tax charges levied against him and his company. This represents the most severe penalty ever exacted for a State tax violation. Only two other fines were higher and in those cases there was no jail sentence.

"With the fine people we have in place here at CIB and the greatly expanded resources now available to us through the TPU, we are better able than ever before to offer honest taxpayers the protection they deserve," said CIB Chief Tom Mennitt.

During FY88, CIB also located several individuals who had fled the Commonwealth after being indicted on tax charges. Once discovered, the fugitive squad of the Attorney General's Office returned the individuals to Boston to face prosecution.

"In case after case, the Attorney General's highly skilled team of prosecutors is proving out our message that tax evasion doesn't pay," said First Deputy Commissioner Rick Stanton, who oversees CIB.



From tax cheats to track cleats! Twelve of CIB's finest represented DOR in the 4th Annual Manufacturer's Hanover Corporate Challenge on July 28 in Boston

Local Services



Julie Slavet of Local Services — assisted by co-workers Kathleen Colleary and Kathy Bowles — conducts one of the Division's customized financial workshops for town officials in Northbridge

Comprehensive Primer on Proposition 2½

In its latest attempt to help local governments adjust to the fiscal realities of Proposition 2½, the Division of Local Services recently published a new guide called Everything You Always Wanted to Know About Levy Limits...But Were Afraid to Ask, a Primer on Proposition 2½.

The primer takes into account the changes in the law since it was passed in 1980; it also focuses on the various types of referenda questions in response to an increasing number of inquiries by local officials.

The guide — which explains, in plain terms, just how this property tax limiting measure works — is DOR's most comprehensive effort yet to help local officials understand their communities' options and obligations under the law. It will be distributed to all local officials and will serve as the centerpiece to Local Services' new Proposition 2½ training program.

Outreach Program to Aid Bay State Communities

As part of its continuing effort to help Bay State communities, the Division of Local Services recently began offering a new speaker and workshop service to interested cities and towns. At the request of local officials, Local Services will send staff members into a community to present customized programs on any aspect of municipal management.

These "outreach" sessions may take the form of two-hour workshops on a particular subject such as overrides, or an evening of questions and answers about municipal finance. The programs can also involve panel discussions with large groups or small meetings focusing on a single issue or problem.

The Division provides speakers and offers workshops on a broad range of issues from Proposition 2½ and Property Valuation to Municipal Accounting and Auditing. Local officials are encouraged to contact Local Services to discuss their ideas and set up customized programs. To date, 22 communities have taken advantage of this valuable new resource.

COMEC: United We Stand!

In the spirit of past success, DOR employees will once again be asked to unite for the purpose of supporting United Way, as the '88 COMEC campaign gets underway.

Past campaigns have harvested record breaking contributions and participation from the Department. This year's COMEC Keyperson, Deputy Commissioner Ed Collins, places great faith in DOR employees noting that, "Whether it involves their jobs or helping those less fortunate, DOR people have a reputation for meeting a challenge."



Revenews

Commonwealth of Massachusetts
Department of Revenue

A periodical published quarterly for and about the employees of the Massachusetts Department of Revenue.

Stephen W. Kidder
Commissioner

Betsy Houghteling
Director of Communications

Joan Ramsdell
Director of Publications

Suzanne Tricca
Editor

Rita Travis
Writer

Tobey Berlin
Photographer

The Communications/Publications office welcomes contributions and suggestions for Revenews. Please call (617) 727-4256 or write Communications/Publications, 100 Cambridge Street, Room 806, Boston, MA 02204.



GOVERNMENT DOCUMENTS
COLLECTION

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University of Massachusetts
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December 1988

Commonwealth of Massachusetts Department of Revenue

ISO Expands

Last month, Information Services Organization's (ISO) Computer Operations Group packed its chips and headed for the highlands — Newton Highlands, that is. In its first major offsite relocation, ISO's computer operations are now occupying state-of-the-art, high security facilities which will allow space for ten years of future growth in DOR computer technology.

The move to Newton Highlands addressed two immediate Departmental needs — expanded capacity to support MASSTAX and availability of offsite systems to meet disaster recovery issues.

The new site houses a mainframe computer which provides a 25% increase in processing capability for the Department. Disc space committed to MASSTAX has been increased 100% and data disc storage has been increased 33% overall.

Virtually all of ISO's technical support, data communications, data security, disaster planning, capacity planning and distribution groups are located at the new facility. Most of the programming staff, along with a second mainframe used primarily for systems development and testing, will remain at DOR headquarters.

Thanks to the hardworking, behind-the-scenes operations and software folks, the move was orchestrated over three weekends in November. "The database was downloaded for the move and then successfully uploaded that same weekend — so far without a hitch," noted Computer Operations Director, Larry McCabe.

In addition to keeping DOR's processing functions operating



Reaching out to other bureaus: ISO was instrumental in obtaining the Versa Braille II for Lillian Johnson, Administrative Assistant to HRD Director Susan Byers. This unique system allows Lill to store a tremendous amount of information in Braille, then translate it into print on a conventional computer screen. A special voice box activated by the computer reads aloud information on the screen. Lill learned how to use the system with help from the folks in ISO. With faster access to a greater pool of information, Lill has substantially broadened her job-related activities.

smoothly for the taxpayers of the Commonwealth, ISO is committed to improving service internally as well. From user developed programs by Vin Piccinni's PDS/MAPPER group, to the OASIS help desk, to ordering specialized equipment for DOR employees, ISO is a dedicated services group. "Technology may be our business but it's not our goal — service is our goal," Deputy Commissioner Dan Collins stressed.

(continued on page 8)

Contents

From the Commissioner.....	2
Enforcement Reorganization.....	3
Have You Heard.....	4
COMEC.....	5
Repair Plate Project.....	6
OASIS in Action.....	8

From the Commissioner



Stephen W. Kidder

The next several months are going to be *hectic* ones at DOR. While outside of state government people are just preparing for the start of a New Year, at DOR we are already nearly halfway through Fiscal Year 1989. The sprint is definitely on to make FY89 the most successful year in the agency's history.

Through November, we are clearly on track to our goals. After a herculean push to recruit, hire and train people for 481 new positions, our crucial Revenue Initiatives are generating a record amount in assessments and collections. At the same time, our increased staff level lets us work cases faster and more effectively: Naturally as more cases get worked through the collections pipeline, we can expect to see a solid growth in enforcement dollars paid in full.

None of this comes easily. I know that everyone feels some pressure given the fast pace we're keeping this year. In addition, the current climate — with talk of revenue shortfalls and cutbacks in funding for many agencies — puts a stronger spotlight on all of the work we do. Our pledge to enforce the Commonwealth's tax laws fairly and firmly across the board, however, has not changed. And our commitment to excellence and innovation has only gotten deeper as our job has taken on a new level of importance.

We can match our enforcement acceleration with an equal buildup on the service side. Within the next few months we will be producing a Guide to Sales/Use Tax, an informational guide to Taxpayer

Assistance services and, come February, an expanded instruction booklet on filing this year's personal income tax forms. Our small business workshops, begun just last year, have already helped close to 1,000 taxpayers better understand their business tax responsibilities. Most taxpayers, of course, will judge us on how quickly we get them their refund checks. Last filing season's record of 11.7 days was the best in our history, and we are gearing up to do even better this year.

While tax revenue has been getting most of the public attention during the last few months, our other main responsibilities, Child Support Enforcement and Local Services, face equal challenges in the months ahead. With State revenues being tighter this year than in recent times and the mounting pressure of Proposition 2½ restraints, Local Services is being called on to help steer cities and towns through ever more difficult fiscal waters. Local Services is also in the midst of its annual task of helping to set the local aid level and formula for each of the Commonwealth's 351 cities and towns.

Like tax administration, Child Support faces that delicate job of balancing tough enforcement with good service. In recent months, CSE's enforcement campaign has attracted widespread attention and public support thanks to a variety of initiatives — from publishing delinquent parents' names in Lawrence to referring delinquents to nationwide credit agencies for the first time. Although the CSE management team has already made some tough choices to cut costs in the area of public information, there will soon be a new brochure available to help all custodial parents understand and gain access to the services we offer.

In short, we have more on our agenda than ever before in DOR's history: We have more services that people have come to expect and more responsibility that we are charged with fulfilling. Fortunately, our resources and experience put us in the right position to be able to do all that we are asked to do and more. So thank you all for a strong start to what is going to be another year of new milestones and unprecedented achievement.

★ ★ ★

Speaking of the New Year — the spirit of the holiday season came a bit early for DOR this year. It would be difficult for anyone to have missed the generosity and the good will that poured out of every division, office and bureau during the COMEC drive just ended. Once again, the DOR family distinguished itself and the agency by contributing a record amount to help others less fortunate.

In this issue of Revenews, there are a number of photographs that capture the camaraderie and fun of the COMEC drive. Of course, they do not convey the hard work that went on behind the scenes to make this the most successful COMEC campaign ever. Of all the people who deserve special thanks for giving generously — and getting other people to give as well — I want to single out this year's Chairman, Ed Collins, for doing an outstanding job. Leslie Kirwan, who served as Ed's chief operating officer, deserves a heartfelt round of thanks as well.



Lieutenant Governor Evelyn F. Murphy congratulates Bernie Crowley and George Lewis on their new appointments as Deputy Commissioners of Audit and Compliance respectively. The two new Deputy Commissioners were sworn in by Lieutenant Governor Murphy during the October 6th Senior Management Group meeting.

DOR's New Audit and Compliance Divisions are Led by Department Veterans

Breaking old records is nothing new for the folks in Enforcement, whose innovative efforts against tax delinquency rose to new heights in FY88. Riding on the crest of a 4-year wave of unprecedented growth and achievement, the Division not only topped all past triumphs in FY88, but at the same time prepared for a brand-new initiative in FY89: the collection of an additional \$180 million in delinquent taxes.

To meet this challenge — its most ambitious since REAP — and to encourage continued growth in a division that had literally outgrown itself, DOR recently split Enforcement into two separate but equal divisions: Audit and Compliance.

Bernard Crowley, a 24-year veteran of the Department and former Associate Deputy Commissioner, has been named Deputy Commissioner of the new Audit Division. The Compliance Division is headed up by newly appointed Deputy Commissioner George Lewis. George began his career in tax administration in 1965 with the Florida Department of Revenue; he

joined DOR nine years ago and, like Bernie, most recently served as an Associate Deputy Commissioner in Enforcement.

Stephen Shiffrin, who headed the old Enforcement Division through four years of tremendous growth, has accepted a new career challenge as Deputy Director of the Arizona Department of Revenue.

"The current reorganization will let both new Divisions expand without sacrificing the leadership and oversight that is essential to successful tax administration," noted Commissioner Kidder.

"With nearly half a century's worth of sound judgement calls and savvy decision-making between them, George and Bernie stand out as two striking examples of the kind of leadership that keeps DOR on the cutting edge of creative and effective tax administration," said the Commissioner, adding "I am proud to announce their well-deserved appointments to two such crucial roles in the continuing success of the Department."

CSE Reports Child Support Delinquents to Credit Bureaus

Providing adequate financial support for one's children is not an option — it's the law. Parents who continue to flaunt that law are about to get a taste of their own medicine, thanks to CSE's latest enforcement effort.

Employing a method that has proven quite effective against tax scofflaws, CSE's Revenue Conduit Bureau (RCB) is now reporting the names of 1,000 child support delinquents to consumer credit bureaus nationwide. "The bottom line is 'for-sake your kids, forget your credit'," noted Al Wong, Chief of RCB.

"A parent's first financial obligation is to his or her children and this is our way of insuring that that obligation is met before a non-custodial parent buys a home, a car, or makes some other large purchase on credit," said Grady Hedgespeth, Deputy Commissioner for CSE.

As a preliminary step, CSE — under the leadership of RCB Project Manager John Oppedisano — sent dunning notices to over 6,500 non-custodial parents who owed \$500 or more in past-due support, and who did not appeal the intercept of their federal or state income tax refunds to offset their debts.

The dunning notices offered non-custodial parents the chance to dispute the amount of past-due child support owed, or to pay their debts in full.

Those delinquents whose names are being referred to credit agencies either did not respond to the dunning notice or, after having their accounts reviewed, still owed in excess of \$1,000, explained Jeanne Tedesco who directly oversees the credit reporting project.

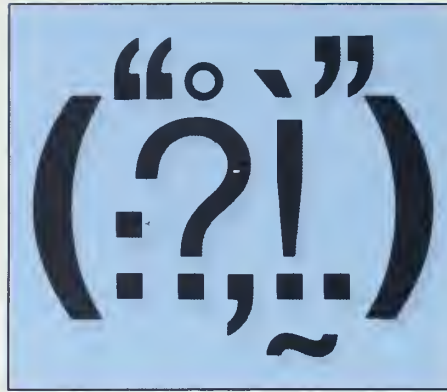
ENGAGEMENTS - Fran Green (ISO), Kathleen Matz (PRO), Gina Perella (Masstax Guide), Leonard Busha Jr. (CSE).

WEDDINGS - Robert Mullen (Internal Audit) was married in June . . . William Lo and Blanca Chow (both from Collections) were married in September. September brides also included Laura Palombi Franca (Internal Audit) and Christine Novak (Local Services). October weddings included Rick Battaglia (Revenue Accounting), Maria Green (DIB Westboro), Don Perry (Collections), Karen Smith Jelloe (Internal Audit). . .Cathy Corsini (DIB Westboro) was married in November, as was Steven Piro (Revenue Enforcement).

BIRTHS - Baby boys to: Dennis Mountain (Local Services), Alecia Goffigan (DIB), Mandira Sen (CSE), Donald McGurk (Collections), Cheryl Wandell (Collections), Steve Geddis (PDS/MAPPER) . . .Baby girls to: Joan (Local Services) and Kevin Conway (Multistate), Evelyn Rojcewicz (DIB Westboro), Cathy Canniff (DIB), Patricia Tourigny (Collections).

TRAVEL - From PDS/MAPPER Mike Scolastico and his wife enjoyed a three day visit to Disney's Epcot Center via cruiseship. As luck would have it, Gail Finkle and Carol Dello Russo reported a successful trip to Las Vegas, Janine Marcarelli cruised the Caribbean while Karen Kolaczyk enjoyed sunny California on her vacation . . . Jim Schultz and Francisco Hernandez (both from ISO) traveled to Anaheim, CA for the annual DEC users conference . . .Vacationers from the Problem Resolution Office included: Paula Ansaldi, who made her destination sunny Florida, as did Delia Sylvia, Jackie Blasi spent a week in St. Thomas, Anthony Tavella and his wife spent some time in Las Vegas, Donna Lydon Donaghey toured Ireland and England, Irene Castaldo spent an exciting day in Atlantic City, Cecilia Scott sailed from New York to Newport, Joseph McCarthy and his family had fun at "Wally World," Lillian Green went to Maine and George McInnis to Canada . . . Chris Thomas (Local Services) saw

Have You Heard?



Spanish castles and Flamenco dancers during an exciting trip to Spain . . .Bob Glassman (TPA Hyannis) found Florida warmer than Boston this time of year . . .Richard Aruda (TPA Brockton) visited Disney World . . .Donald Cusack (CSE) journeyed by train across Canada with return stops in San Francisco and Chicago . . .Robert Kulch (TPA Greenfield) vacationed in Florida, as did co-worker Bill Tisdell . . .Rose Stuart (Revenue Accounting) enjoyed an exotic Spain vacation . . . DIB Westboro travelers include: Leona Bishop to California, Erika Desruisseaux to Disney World, Shirley Batcheller to balmy Aruba and Colleen Charron also to California . . .DIB's Data Entry Bureau reports the following vacationers: Three's not a crowd for Connie DiFronzo, Linda Bratton and Margaret Torrice who cruised together to the Caribbean. Laura Frank and Yvonne Flowers went to Virginia Beach, Jocelyn Waldron returned to Trinidad for a family reunion, Lorraine Byrd traveled to Ireland with her son Michael, Mildred Wright spent some time in Alabama and Georgia, Christine LoRusso cruised the Caribbean, just missing Hurricane Gilbert, while co-worker Sandra Forsythe-Lee visited her parents in Jamaica after the fierce hurricane. Jenny Migliero spent an exotic two weeks in Hawaii, Maureen Hobin decided west was best and thoroughly enjoyed her California vacation, Louise Ferdinand experienced her first airplane ride when she went to Disney World, Mulain Chin's destination was Washington D.C. and Philadelphia . . .From the Collections Bureau: Lois and Marjorie Werlan enjoyed the Bahamas and

Florida this fall, Judith Larocque cruised the Caribbean, William Manchester soaked up the sun in Bermuda, while Cynthia Moniz soaked up the sights in California, Mexico and Reno, and Raymond Destremps took advantage of Louisiana's southern hospitality . . . Helen Bethea (Revenue Enforcement) did a duo abroad this fall with excursions to Ireland and England . . .Anne Brennan (Internal Audit) vacationed in sunny Florida and Winnie Chung (Internal Audit) spent some time in Disney World . . .On a different note, Bob McCafferty (Rulings and Regulations) reported his trip to Washington to see the AIDS quilt was a moving experience.

OUTSIDE ACHIEVEMENTS -

Congratulations to Patricia Peno (Internal Audit) who received an MBA in accounting from Suffolk University . . .Richard Jameson (Internal Audit) is now a Certified Internal Auditor . . .Lights, camera, action! Don't miss Myles Collins (BAER) who will play the part of a nameless bureaucrat in the upcoming TV mini-series "The Fitzgeralds and the Kennedys" airing in February.

DEPARTMENTAL ACHIEVEMENTS -

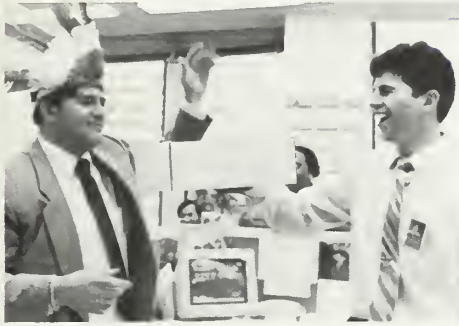
Congratulations to the employees from the Collections Bureau who were the recipients of the Bureau's employee of the month award. Between January and October, 33 individuals and units were nominated by their Assistant Bureau Chiefs for outstanding employee service. The employees were honored at a gathering at DOR's Cambridge facility. Collections Bureau Chief Bob Crist presented the awards.

SPECIAL NOTES - Laurence

Paluzzi (BAER) took a leave of absence over the summer to study abroad at Oxford University, England. . .The Problem Resolution Office celebrated "Bosses Day" with flair. PRO managers were treated to lunch in the office served up with a French twist by Donna Lydon Donaghey, Jackie Blasi, Lillian Green, Judy Leahy, Delia Sylvia, Joseph McCarthy, Lance Dupuy, Claudia DePass, Roma Maffie, Jeannette Murstein, Ruth Peterson, Robert Queen, Cecilia Scott, and Ray Yates.



Leslie Kirwan of Local Services gives a pep talk to DOR's COMEC coordinators.



And the lucky winner is . . . Abatement Bureau Chief Phil Dardeno (modeling the funny head-dress) and David Marino draw the Bureau's next COMEC raffle winner.



Ellen Sugarman of Personnel gives a thumbs up for HRD's "Surprise a Friend, Send a Flower" COMEC fundraiser as she and Christine Truax (Training) help distribute the flowers.



Enforcement innovation at its peak . . . The Commissioner's office set up a toll booth to raise extra COMEC funds. The toll was stringently enforced by receptionist Gladys Tyson.

Three Cheers!

Hats off to all DOR employees who made the 1988 COMEC campaign a record-breaker, bringing in \$133,000 — up 43% from last year. In true DOR fashion, folks responded in many different — and innovative — ways to support programs that help make a difference in the lives of those in need.

Phenomenal participation came from 77 units throughout DOR as well as the entire Management and Human Resources Division — all of which had 100% employee participation. Following close behind, an additional 99 units had participation levels over 90%.

Special activities — see photos — brought in an additional \$10,000 which is three times the amount brought in last year.

Kudos to COMEC coordinators Kathy Penza (Management & Human Resources), Ann Knowles (Special Research), Brenda McConville (Revenue), Ruth Murphy, (General Counsel's Office), Michaela Cleary (Operations), Fran MacDonald and Joe Lupica (Audit), Barbara O'Connor and Mary Paglia (Processing), Gera Page (Compliance), Jane Malme (Local Services), Shari Prout (ISO) and Gail Mills (CSE).

Appointments

Jill Matsumoto Appointed New Deputy Chief



Jill Matsumoto has been appointed Deputy Chief of the Appeal and Review Bureau. Jill takes over from Peter Murphy who has decided to devote

his considerable energies full-time to being a bureau hearing officer. Jill began her DOR career as a legal intern in the Legal Bureau during the summer of 1984 where she eventually served as a staff attorney for two years. She went on to join the Appeal & Review Bureau in March of 1987. Jill is a graduate of Boston College Law School.

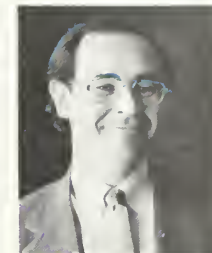
Finance Bureau Welcomes Regina Branch



Regina Branch has been appointed Assistant Budget Director for the Finance Bureau. In her new position, Regina will assume respon-

sibility for the Bureau's Budget Analysis Unit. Regina brings a wealth of public sector experience to DOR. Most recently, she was Assistant Purchasing Agent for the Commonwealth. Prior to that, she was Regional Operations Manager for the Department of Social Services.

Jim Romano Joins CSE



Jim Romano, a familiar face in the Finance Bureau for the past seven years, has accepted the position of Director of Human Resources for

CSE. Reporting to Anna Lockaby, Chief of Administrative Services, Jim will coordinate human resources and personnel issues for CSE. Jim joined DOR in 1981 as an assistant in the Finance Bureau and was promoted to Assistant Chief of the Bureau in 1985.

DOR is Bringing Repair Plate Abuse to a Screeching Halt

Chances are we've all spotted them at one time or another. Their presence on the roads has been a constant source of wonder. After all, any vehicle that bears a repair plate should probably be headed for the neighborhood garage — not the local golf course, right?

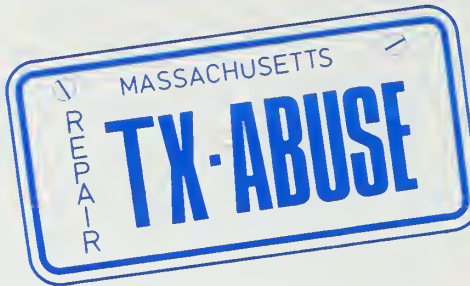
Right — which is why DOR initiated the repair plate project last December. Under the leadership of Determination's Assistant Bureau Chief John Gendreau, DOR is cracking down on people who misuse repair plates to avoid paying the Commonwealth's 5% sales/use tax.

With this month marking the project's first anniversary, DOR's investigations have indicated a shockingly low rate of compliance with the law — as many as 64% of the 1,137 garages and auto shops investigated so far have been misusing the plates.

Repair plates are issued to garages and auto repair shops by the Registry of Motor Vehicles. Under DOR regulations they should be used for the sole purpose of transporting a vehicle for alteration or repair from one location to another. They are not to be used as permanent plates on vehicles owned by the shop if the shop owner has neglected to pay sales tax on the vehicle(s) — neither are they to be lent or sold to other drivers. Such use constitutes flagrant abuse of the law.

In a novel effort to protect the rights of honest taxpayers, field investigators from Determination have teamed up with employees from the Registry of Motor Vehicles to track down these abusers who, literally, are taking honest repair shop owners and the Commonwealth's 351 cities and towns for a ride.

"This project hit the ground running in the sense that — from day one — there was an enormous amount of cooperation and communication between DOR and the Registry of Motor Vehicles," commented Operations Deputy Commissioner Jerry Fay adding, "Working



together, both agencies are sending out a very strong message that makes people think twice about abusing the law."

In addition to exchanging information and leads with the Registry, DOR — through its Local Services Division — forwards information on to cities and towns so that they can collect any excise tax that may be due them.

"Individuals are penalized in three separate ways," explains John Gendreau. "First, DOR assesses

the delinquent sales tax owed, including penalties and interest. The Department then refers the case to the Registry which has the authority to suspend or revoke the repair plates. Finally, Local Services notifies city or town officials who then bill for the excise tax."

Since the project began, DOR has collected more than one million dollars. On average, this amounts to \$1,050 per delinquent establishment.

"While the totals are modest there's more at stake here than just dollar figures," stated Determination Bureau Chief Gus Rancatoure adding, "Protecting the rights of honest taxpayers is our first responsibility. That's why we're set on tracking down every instance of repair plate abuse in the State."

Cities and Towns Benefit as Local Services Lowers the Boom on Repair Plate Abusers

Repair plate abusers are not only socking the State with significant sales tax losses, they're also committing highway robbery where the Commonwealth's 351 cities and towns are concerned.

Since unregistered vehicles never trigger an excise bill, local communities are losing thousands of dollars in unpaid excise revenue annually.

Using information supplied by the Determination Bureau, Local Services is closing the loop on excise evaders by alerting cities and towns to previously unidentified vehicles. The Division prepares bills for these vehicles and sends them to local tax collectors.

Local Services is also encouraging local officials to report all vehicles which might be using repair plates illegally.

To help promote participation among local officials, the Division

will use its monthly publication *City and Town* to announce the most flagrant instance of repair plate abuse discovered that month. Since most offenders misuse repair plates over a long period of time, these monthly notices will include the excise which would be due on a vehicle if it had been properly taxed over the first five years of its life.

The most recent "plate of the month" went to a 1987 Mercedes in Westboro with a manufacturer's list value of \$68,000. The five-year excise liability? A whopping \$4,505.

"In this time of severe restraints on municipal revenues, every source of additional income becomes increasingly important," said Edward Collins, Deputy Commissioner of Local Services. "The Division of Local Services is proud to be part of a Departmental effort which helps cities and towns obtain additional revenue while curbing a practice that results in a blatant tax inequity."

DOR's Registry Expansion: One Stop Shopping For Taxpayers!

DOR is getting down to business in 27 Registry of Motor Vehicle offices across the State. In an effort to make it more convenient for taxpayers to take care of certain motor vehicle sales/use tax obligations, the Department has gradually been placing DOR personnel in registries throughout Massachusetts.

While the Registry of Motor Vehicles is responsible for collecting sales/use tax on motor vehicles, there are many instances in which the tax must first be determined by DOR before it can be collected by the registries. Having DOR personnel in the registries means the tax is assessed on the spot - saving taxpayers the inconvenience of a trip to DOR.

"In the past, taxpayers who may have started out in their local registry office often found themselves traveling to the nearest DOR office to complete their business," explained Determination Bureau Chief Gus Rancatoure, who is overseeing the project. "Staffing the registries enables taxpayers to take care of motor vehicle obligations in one fell swoop," he added.

"Expanding our services to the registries is another way of demonstrating to taxpayers that our commitment to customer service is very real," stated Commissioner Kidder adding, "Thanks to Gus's fine handling of this project, we've responded effectively to a taxpayer need and, at the same time, have enriched our on-going, working partnership with the Registry of Motor Vehicles."

A Gift of Life

DOR extends a heartfelt thanks to all its five-time-a-year blood donors who were honored by the Massachusetts State Employees Blood Program (MSEBP) at a recent luncheon. DOR traditionally ranks as one of the top agencies in annual blood donations, and this year was no exception; as many as 35% of all state employees recognized by MSEBP were from DOR. In all, 711 pints of blood were donated from the Boston, Cambridge and District Offices. A special thanks to **Rosemarie Cody** who continues to volunteer her time and services as the coordinator of DOR's Blood Donor Program. If you would like to become a blood donor, please contact Rosemarie at 7-4256. The following DOR employees were recognized at the MSEBP luncheon: **John Bernazzani, Dennis Bizier, Phillip Bighamsawaugee, Anita Boccuzzi, Catherine Bouchie, Colleen Charron, Mary Clark, William Connor, Cathleen Corsini, Michelle Crowley, Richard Cuddy, Barry Dingwell, John Doherty, Kevin Driscoll, Normand Dube, Richard Epstein, Barbara Fernandes, Thomas Ferraina, John Fraser III, James Frederickson, Margaret Freeman, Kenneth Friedman, Eileen Gallagher, Marcia Gallati, Lisa Gemma, Robert Gerardi, William Gilmore, Monique Gutierrez, Lisa Hammersley, Diane Hardiman, Thomas Harding, Thomas Hawko, Joseph Herlihy, Christopher Hinchey, Philip Imperato, Joseph Kasprzak, Stephen Kelley, Martin Kelley, Dale Kennedy, Karen Kolaczyk, Francis Lamagdelaine, Peter Langelier, Elaine Lemon, Thomas Leonard, Mark Lettich, Frank Liseno Jr., Michael Longey, Priscilla Mallett, Edward Mason, Donald McColgan, Patricia McCusker, Joseph McDermott, Joseph McDonough, Joseph McDougall Jr., Peter Michael, John Miles, Edward Moynihan, James Muldoon, Michael Mulvihill, Laraine Nasif, Michael Nechaj, Paul O'Connor, Brian O'Hearn,**

Revenotes

Jayne Pindari, Steven Piro, Annette Porcaro, Joseph Powers, Robert Pradella, Doris Price, John Pyburn, David Raphael, William Ruggieri, Bernard Schram, Aroon Shah, Anthony Solimine, James Sullivan, Christopher Tannian, Ann Thomson, Steven Twarog, Virginia Wallace, William Welsh, Thomas White, David Whitney.

DOR Has "Flex-ability"

Morning rush got you down? Then consider DOR's innovative flex-time program. A survey by DOR's Division of Management and Human Resources reports widespread satisfaction among DOR employees who have taken advantage of the program. Employees are finding it easier to juggle work and home responsibilities and to avoid rush hour traffic. Think you might be interested? Contact your supervisor for details.

HRD's Training Programs

Participants in HRD's recent in-house training programs have urged that specific courses be repeated, expanded, or offered in other locations. In response to this, HRD is making every effort to provide a wide range of high-quality training programs in the months ahead. The HRD Newsletter will list upcoming courses. If you are not receiving the Newsletter, or have questions about training options, please contact your training officer. If you are not sure who your training officer is, call HRD at 7-4595.

Filing Season Flash

If the '89 filing season starts to seem a little longer than usual, there's a reason for it. This filing season, April 15th falls on a Saturday; the following Monday is Patriot's Day. Since a State statute prohibits the tax filing deadline from falling on a weekend or a holiday, the deadline has been extended to Tuesday, April 18th. While this is good news for all those last minute filers, the folks in TPA no doubt will be stocking up on the Bufferin and Anacin.



The holiday season is a time for celebration and thanks. As the snow starts to fall and DOR gears up for the new year, I would like to thank all of you who have done such a fine job this past year. Your dedication and hard work have made the Department one we can all be proud of. My best wishes to you and your family for a happy — and safe — holiday season.

OASIS in Action

Since it was first introduced in FY87, DOR's state-of-the-art office automation system (OASIS) has brought efficiency and increased productivity to DOR. For some, OASIS simply helps manage the paper better; for others, OASIS has changed the way an office does business. DOR's Rulings and Regulations Bureau is an example where the changes have been a welcome transformation.

The Rulings and Regulations Bureau is responsible for preparing most of the Department's public statements on official DOR policies and positions. The Bureau, in fact, sometimes is referred to as the "written voice" of DOR — a succinct definition for a Bureau that has, at any given time, as many as 400 to 500 active files. Each document produced is accompanied by a host of related materials — letters, memos and forms. As if this isn't enough paperwork, each statement typically undergoes between five and ten drafts.

"OASIS has, quite simply, given us the wherewithall to keep track of and manage the tremendous amount of information that we deal with on a daily basis," explained Rulings and Regulations Deputy Chief Harvey Pullman. "Prior to this, all of this information had to be retrieved, recorded and stored manually in logbooks — an extremely time-consuming and cumbersome task."

"OASIS was designed with several objectives in mind," stated Catherine Bayliss, Director of ISO Office Automation. "Two of these objectives — increasing departmental productivity and improving the quality of communication with taxpayers — have both been successfully implemented as part of Rulings and Regulations' daily routine."

Upon request, the folks from ISO Office Automation created a tracking system that allows Rulings and Regulations to track their cases. What was virtually impossible for the Bureau to do prior to OASIS, can now be accomplished in — quite literally — the blink of an eye. Need a list of the files currently being worked on by each attorney in the Bureau? Not a problem for OASIS. The Commissioner just called; he needs a list of all the letter rulings written during the first quarter of 1988. Again, no problem. This special application has provided the Bureau's thirteen attorneys with almost instant access to a wide variety of information — information vital to the accuracy of these highly technical documents.

"Since most rulings and regulations are researched, written and issued in response to taxpayer inquiries, having fast access to this information translates directly into better service to taxpayers," noted Kathy Parker, Chief of Rulings and Regulations.

Just recently, Commissioner Stephen W. Kidder moved to streamline DOR's service functions even further by adding two more systems groups to ISO. The Enforcement Systems Group, which managed the laptop computer project, and the Child Support Information Resources Bureau, responsible for developing CSE's computer systems, have been consolidated within ISO. CSE mainframe programmers are also occupying new quarters at the Newton Highlands facility.

"I am confident ISO will continue to expand on its tradition of bringing new systems and technologies to the Department — helping all of us do our jobs better, smarter and more effectively," said Commissioner Kidder.



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